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ANNUAL REPORT

MERRIMACK

New Hampshire

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DATES TO REMEMBER

July 1, 1987	Fiscal year begins
December 1, 1987	Last day to pay final installment on 1987 property taxes without interest penalty
March 28, 1988	Filing period for elected office begins; ends April 11
March 29, 1988	Annual Meeting, Merrimack Village District
April 1, 1988	All property, both real and personal, assessed to owner of record this date
	Dog licenses available
April 15, 1988	Last day to file Current Use Applications per RSA 79-A:5
	Last day for veterans to file permanent application for tax exemption (green card). Applies only to those who have not previously applied to Merrimack, per RSA 72:33
	Last day for filing exemption for elderly, blind, handicapped, and tax exempt properties, and for special assessment of residences in industrial or commercial zone, per RSA 75:11
	Timber Tax Report of Cut due
April 25, 1988	Fast Day (legal holiday in New Hampshire)
May 1, 1988	Dog licenses expire
May 10, 1988	Annual Town Meeting
May 31, 1988	Bicycle registration expires
June 30, 1988	Fiscal year ends

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Annual Reports

OF THE TOWN OF

MERRIMACK, N.H.

For the Year Ending June 30, 1986

Printed by
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Milford, N.H.

INDEX

Ambulance Report 150
Appreciation 4
Assessing Department 171
Auditor's Opinion 83
Auditor's Report 106
Budget 12
Budget Message 17
Building Inspector's Report 175
Communication Center 149
Conservation Commission 165
Debt Service 117
Dedication 3
Financial Report 112
Fire Department 152
Five Year Graphic Tax Rate Computation 177
Forest Fire Warden 156
Health Officer's Report 157
Library Report 161
Library Trustee's Report 159
Merrimack Valley Home Health Care Ass'n 158
Nashua Regional Planning Commission 167
Parks and Recreation 173
Planning Board 169
Police Department 140
Proposed Budget and Analysis of Expenditures 19
Public Works Department 136
Schedule of Town Property 114
Selectmen's Report 133
Sources of Revenue 111
Statement of Appropriations 110
Statement of Expenditures 115
Summary Inventory of Valuation 109
Tax Collector's Report 123
Town Clerk's Report 122
Town Meeting Minutes 67
Town Officers 63
Treasurer's Report 121
Trust Fund Report 129
Vital Statistics 178
Warrant 5
Welfare Department 176
Zoning Board of Adjustment 172

DEDICATION

FREDERICK W. MORIARTY

Fred Moriarty served the Town of Merrimack as its Civil Defense Director for 14 years. He was a founder of the Merrimack Ambulance Rescue Service (MARS), and in 1984, the town dedicated its Ambulance Garage to him. Fred also served his town as a member of the Highway Safety Committee. In addition, he was involved with the Nashua Red Cross, The Manchester Crisis Intervention Center, and the Retired Senior Volunteer Program of Nashua. Fred served as a member of the New Hampshire Data Processing Commission for five years under Governor John King. Fred lived in Merrimack for 33 years. Prior to his retirement, he was an electronics technician for the Hampshire Manufacturing Company. He also had his own business -- D.W. Radio & TV.

Fred passed away on May 16, 1986.

IN APPRECIATION

James A. McSweeney
in grateful appreciation of
his loyal, dedicated, effective leadership
as our first Town Manager
1978 - 1986

photo courtesy of The Nashua Telegraph

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Merrimack in the County of Hillsborough in said State, qualified to vote in town affairs:

You are hereby notified that the annual meeting of the Town of Merrimack will be held at the Mastricola Middle School, All Purpose Room, on Baboosic Lake Road in said Merrimack on Tuesday May 12, 1987, at 8:00 o'clock in the forenoon for the choice of town officers elected by official ballot and other action required to be inserted on said official ballot. The polls for the election of town officers and other action required to be inserted on said ballot will open on said date at 8:00 o'clock in the forenoon and will not close earlier than 8:00 o'clock in the evening.

You are hereby notified that the second session of the annual meeting of the Town of Merrimack will be held at the Mastricola Middle School, All Purpose Room, on Baboosic Lake Road in said Merrimack on Thursday, May 14, 1987, at 7:30 o'clock in the evening to act on the matters not to be voted on by offical ballot.

1. To choose all necessary town officers for the ensuing year. (Vote by official ballot).
2. To choose all necessary school district officers for the ensuing year. (Vote by official ballot).
3. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the town zoning ordinance as follows:

   This amendment would designate certain duties to enforce and interpret the zoning ordinance and authorize the appointment of a Zoning Administrator to carry out those duties. This amendment would further clarify the duties and responsibilities of the Town Building Inspector and Town Zoning Administrator. Henceforth, the Zoning Administrator would administer and interpret the zoning ordinance, and the Building Inspector would administer and enforce the building code. Both the Zoning Administrator and Building Inspector could take appropriate action to enforce the zoning ordinance? (Vote by official ballot).
4. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the town zoning ordinance as follows:

   To amend Sections 3.07.8 and 14.03.1 of the zoning ordinance in order to clarify the requirement that cluster developments and Planned Unit Developments must be served by "public water" and "public sewer." As amended, "public water" will mean the Merrimack Village District and/or Pennichuck Water Works, and "public sewer" will mean the Town of Merrimack and/or Nashua Waste Water Treatment Facilities? (Vote by official ballot).

5. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the town building code as follows:

   To amend Section 10.02 of the building code by adding a new section 119.1.1 to the BOCA Basic Building Code/1984 (Ninth Edition) concerning the issuance of occupancy permits. This new section will provide that before an occupancy permit can be issued for an apartment or condominium unit contained in a building, that building, and the remaining units in that building, shall have certain minimum work completed including sheetrock installed on all walls and partitions, floors ready for finish flooring, and all plumbing and electrical complete except for installation of finished fixtures? (Vote by official ballot).

6. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the town zoning ordinance as follows:

   To amend Sections 9.01 and 9.02 of the ordinance to provide that those who violate the building code, zoning ordinance, non-residential site plan regulations or subdivision regulations, or an approved plan or the conditions thereof, shall be guilty of a violation and subject to pay a penalty of one hundred ($100.00) dollars per day that such violation is found to have continued after conviction by the District Court or continues after receipt of notice to cease and desist from the town, whichever date is the earlier? (Vote by official ballot).

7. Are you in favor of the adoption of the Amendment No. 5 as proposed by the Planning Board for the town zoning ordinance as follows:

   To amend Section 10 entitled Building Code, by adopting the BOCA National Building Code, Tenth Edition, 1987; the BOCA National Plumbing Code, Seventh Edition, 1987; the BOCA National Mechanical Code Sixth Edition, 1987; and the National Electrical Code (NFPA 70-1987) 1987 Edition, along with the currently adopted additions, insertions, deletions and changes to these codes. In addition, certain new additions, insertions, deletions and changes to these codes have been made including the adoption of new penalty provisions imposing fines of one hundred ($100.00) dollars per day for each day of violation consistent with RSA 676:17. And, a new Section 10.04 has been added requiring that the bottom of septic system leach beds be no less than four (4) feet above the seasonal high water table? (Vote by official ballot).

8. Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the town zoning ordinance as follows:

   To amend Section 2.01.6, Subsection 7, of the zoning ordinance in order to make the granting of variances for uses in the Flood Hazard Conservation District consistent with the standards for granting variances under other sections of the ordinance, specifically Section 7.09? (Vote by official ballot).

9. Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the town zoning ordinance as follows:

   To amend Section 1 of the zoning ordinance by adding certain new definitions for terms commonly used in the ordinance. New definitions have been added for the following terms: "Accessory use," "District or Zone," "District, Overlay," "Dwelling Unit," "Family," "Floor Area of Building," "Frontage," "Lot Frontage," "Lot Line, Rear," "Lot Depth," "Lot of Record," "Non-Conforming Lot," "Non-Conforming Use," "Parking Space, Off-Street," "Yard, Setback," "Yard, Front Setback," "Yard, Rear Setback," and "Yard, Side Setback"? (Vote by official ballot).

10. Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the town zoning ordinance as follows:

    To amend Section 2.02 of the ordinance by adding a new paragraph (2) prohibiting the underground storage of petroleum products, unless the proposed underground storage tank is constructed with suitable secondary barriers and alarm systems approved by the Planning Board? (Vote by official ballot).

11. Are you in favor of the adoption of Amendment No. 9 as proposed by the Planning Board for the town zoning ordinance as follows:

    To amend Section 2.02.3.1 of the ordinance by deleting the last two sentences of said section in order to make clear that Planned Unit Developments are not permitted in the General Commercial District? (Vote by official ballot).

12. Are you in favor of the adoption of Amendment No. 10 as proposed by the Planning Board for the town zoning ordinance as follows:

    Amend Section 2.01.8 of the zoning ordinance by providing for an additional Planned Residential District area on Tax Map parcels 4D/69, 77 and 78, generally located on Executive Park Drive. The location and boundaries of the area proposed is shown on the zoning map which is a part of the ordinance? (By petition) (Disapproved by the Planning Board) (Vote by official ballot).

13. To see if the town will vote to raise and appropriate the sum of one million one hundred thousand dollars ($1,100,000) for the purpose of renovating the Old Town Hall and making other improvements and additions to the town hall complex, said sum to be in addition to any federal, state, local or private funds made available therefor, and to raise the same by the issuance of bonds or serial notes in accordance with the provisions of the Municipal Finance Act (Chapter 33 of the New Hampshire Revised Statutes Annotated 1955 and any amendments thereto) and to authorize the selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon and to take such other actions as may be necessary to effectuate the issuance, negotiations, sales and deliveries of such bonds or notes as shall be in the best interest of the Town of Merrimack and, further, to authorize

the selectmen to contract for and accept any grant or grants of federal, state or private aid that may become available in connection with the aforesaid purpose and pass any vote relating thereto. (Vote by ballot) (Recommended by the Budget Committee).

14. To see if the town will vote to raise and appropriate the sum of thirty-eight thousand five hundred dollars ($38,500.00) for the purpose of bond interest contingent upon the passage of Warrant Article 13. (Recommended by the Budget Committee).

15. To see if the town will vote to raise and appropriate such sums of monies as may be necessary to defray town charges for the ensuing year

    1. Town officers' salaries
    2. Town officers' expenses
    3. Election and registration expenses
    4. Cemeteries
    5. General Government buildings
    6. Reappraisal of property
    7. Planning and Zoning
    8. Legal Expenses
    9. Advertising and regional associations
    10. Police Department
    11. Fire Department
    12. Civil Defense
    13. Building Inspection
    14. Communications
    15. Maintenance of highways, streets and bridges
    16. General Highway Department expenses
    17. Street lighting
    18. Equipment maintenance
    19. Solid Waste disposal
    20. Ambulances
    21. Animal control
    22. General Welfare assistance
    23. Library
    24. Parks and Recreation
    25. Patriotic purposes
    26. Conservation Commission
    27. Health Department
    28. Principal of long-term bonds and notes
    29. Interest expense - long-term bonds and notes
    30. Interest expense - Tax Anticipation Notes
    31. Payments to capital reserve funds
    32. Pennichuck Water Works hydrant rentals
    33. Municipal sewer department
    34. Fiscal charges on debt
    35. FICA, retirement and pension contributions
    36. Insurance

37. Unclassified wage and salary adjustments
38. Unemployment compensation
39. Capital Outlay

(See budget detail) (Recommended by the Budget Committee)

16. To see if the town will vote to raise and appropriate the sum of eighty thousand dollars ($80,000.00) for the purpose of continuing further field and park development of town properties, or act upon anything relative thereto. (Recommended by the Budget Committee).

17. To see if the town will vote to raise and appropriate the sum of forty-two thousand dollars ($42,000.00) for the purpose of making tennis court facility improvements, all contingent upon successful application by the Town for and receipt of a matching twenty-one thousand dollars ($21,000.00) amount from the Federal Land and Water Conservation Fund, or act upon anything relative thereto. (Recommended by the Budget Committee).

18. To see if the town will vote to authorize the withdrawal from the Federal Revenue Sharing Fund for use as setoffs against budgeted appropriations in the amount indicated and set forth below and, further, to authorize the Board of Selectmen to make pro rata reductions in the amount if entitlements are reduced, or take any other action hereon:

    Highway Division.....$25,000.00

    (Recommended by the Budget Committee).

19. To see if the town will vote to raise and appropriate the sum of twenty-five thousand dollars ($25,000.00) for the purpose of conducting a town-wide drainage study, or act upon anything relative thereto. (Recommended by the Budget Committee)

20. To see if the town will vote to raise and appropriate the sum of twenty thousand dollars ($20,000.00) for the purpose of conducting an engineering study of the town's bridges, or act upon anything relative thereto. (Recommended by the Budget Committee).

21. To see if the town will vote to raise and appropriate the sum of ten thousand five hundred dollars ($10,500.00) for the purpose of conducting a study of Baboosic Lake in cooperation with the Town of Amherst, or act upon anything relative thereto. (Recommended by the Budget Committee).

22. To see if the town will vote to appropriate and authorize withdrawal from the 1986-1987 fiscal year general fund surplus, the sum of one hundred twenty-five thousand dollars ($125,000.00) to be transferred to the Landfill Equipment and Improvements Capital Reserve Fund, or act upon anything relative thereto. (Recommended by the Budget Committee).

23. To see if the town will authorize the selectmen to apply for, receive and expend federal or state grants which may become available during

the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the town may legally appropriate money provided (1) that such grants and other monies do not require the expenditure of other town funds; (2) that a public hearing shall be held by the selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95b.

24. To see if the town will vote to honor Joseph A. Martel by dedicating and naming the Turkey Hill Softball Field the Joseph A. Martel Softball Field.

25. To see if the town will vote to have the 1987 income from the Library Unrestricted Trust Funds placed into the Library Trustee's Special Account. (By petition)

26. To see if the town will vote to discontinue a portion of Amherst Road adjacent to property of Ambrose W. and Alice V. Brooks; meaning and intending to describe the former portion of Amherst Road as it existed prior to the realignment of the curve at that location and, further, to authorize the Board of Selectmen to convey this portion of said discontinued road to the abutting property owners to its midline, or act upon anything relative thereto.

27. To see if the town will vote to sell to Walter Farrington Jr., for the sum of nine thousand six hundred dollars ($9,600.00) and upon such other terms and conditions as may be set by the Board of Selectmen, a portion of the former railroad bed, shown as part of Map 7A, Lot 9, on the Town of Merrimack tax maps, extending from Woodward Road to the boundary of the Merrimack Landfill property, or act upon anything relative thereto.

28. To see if the town will vote to sell to Gerald Prunier for the sum of two thousand six hundred twelve dollars ($2,612.00) and upon such other terms and conditions as may be set by the Board of Selectmen, the property bounded by Bedford Road, Davis Road, Weston Road and the F. E. Everett Turnpike, shown as Map 6D, Lot 391, on the Town of Merrimack tax maps, formerly of Freeman Patten and conveyed to the town by tax collector's deed on March 9, 1984 (Book 3136, Page 0041), with the exception of that portion which will be

retained to accommodate the construction of the Bedford Road Ramp to the F. E. Everett Turnpike by the New Hampshire Department of Transportation, or act on anything relative thereto.

Given under our hands and seals this 16th day of April in the year of Our Lord nineteen hundred and eighty-seven.

Robert W. Brundige
John J. Grady
John T. Mackey
Nancy R. Gagnon
Kathy L. Wales

A true copy of Warrant, Attest:

Robert W. Brundige
John J. Grady
John T. Mackey
Nancy R. Gagnon
Kathy L. Wales

Form MS-7

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division

BUDGET OF THE TOWN

OF MERRIMACK N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1987 to December 31, 1987 or for

Fiscal Year From July 1 19 87 to June 30 19 88

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Date April 11, 1987

Scott Walsh

Valerie D. Walsh

Brenda E. Grady

-1-

	PURPOSES OF APPROPRIATION (RSA 31:4) GENERAL GOVERNMENT	Actual Appropriations 1986 (1986-87) (omit cents)	Actual Expenditures 1988 (1986-87) (omit cents)	Selectmen's Budget 1987 (1987-88) (omit cents)	Budget Committee Recommended 1987 (1987-88) (omit cents)	Budget Committee Not Recommended (omit cents)
1	Town Officers Salary	179,173		246,713	246,713	
2	Town Officers Expenses	230,074		267,920	269,244	
3	Election and Registration Expenses	9,410		7,228	7,228	
4	Cemeteries	11,180		12,500	12,500	
5	General Government Buildings	87,731		75,416	75,416	
6	Reappraisal of Property	88,060		112,739	112,739	
7	Planning and Zoning	98,029		181,572	181,572	
8	Legal Expenses	53,200		59,360	59,360	
9	Advertising and Regional Association	8,935		10,973	10,973	
10	Contingency Fund					
11						
12						
13						
11						
	PUBLIC SAFETY					
15	Police Department	1,035,377		1,232,949	1,231,349	
16	Fire Department	821,567		854,084	854,084	
17	Civil Defense	3,963		3,876	3,876	
18	Building Inspection	110,502		186,574	177,174	
19	Communications	108,774		147,305	147,305	
20						
21						
22						
	HIGHWAYS, STREETS & BRIDGES					
23	Town Maintenance	1,192,379		1,169,632	1,201,851	
24	General Highway Department Expenses	83,976		113,534	113,534	
25	Street Lighting	40,435		33,915	33,915	
26	Equipment Maintenance	113,268		116,072	122,106	
27						
28						
29						
30						
	SANITATION					
31	Solid Waste Disposal	126,006		153,000	156,845	
32	Garbage Removal					
33						
34						
35						
36						
	HEALTH					
37	Health Department	41,261		52,522	53,109	
38	Hospitals and Ambulances	94,892		141,136	141,136	
39	Animal Control	4,500		3,180	3,180	
40	Vital Statistics					
41						
42						
43						
	WELFARE					
44	General Assistance	34,125		29,775	29,775	
45	Old Age Assistance					
46	Aid to the Disabled					
47						
48						

PURPOSES OF APPROPRIATION (RSA 31:4) CULTURE AND RECREATION	Actual Appropriations 1986 (1986-87) (omit cents)	Actual Expenditures 1986 (1986-87) (omit cents)	Selectmen's Budget 1987 (1987-88) (omit cents)	Budget Committee Recommended 1987 (1987-88) (omit cents)	Budget Committee Not Recommended (omit cents)
49 Library	293,976		338,823	337,698	
50 Parks and Recreation	121,091		164,355	168,151	
51 Patriotic Purposes	4,000		4,000	4,000	
52 Conservation Commission	2,847		14,438	14,438	
53					
54					
55					
56					
DEBT SERVICE					
57 Principal of Long-Term Bonds & Notes	1,170,000		1,170,000	1,170,000	
58 Interest Expense - Long-Term Bonds & Notes	518,322		594,486	594,486	
59 Interest Expense - Tax Anticipation Notes	50		50	50	
60 Fiscal Charges on Debt	2,000		2,000	2,000	
61					
62					
CAPITAL OUTLAY					
63 See attached schedule	1,215,000		1,280,841	1,280,841	
64					
65					
66					
OPERATING TRANSFERS OUT					
67 Payments to Capital Reserve Funds:	286,000		786,678	786,678	
68					
69					
70					
71					
72					
73					
74					
75					
MISCELLANEOUS					
76 Municipal Water Department (hydrants)	31,423		35,000	35,000	
77 Municipal Sewer Department	1,532,379		1,635,207	1,691,870	
78 Municipal Electric Department					
79 FICA, Retirement & Pension Contributions	350,413		377,717	384,642	
80 Insurance	758,810		886,480	901,412	
81 Unemployment Compensation	6,273		5,457	5,461	
82 Unclassified wage and salary	300,000		30,000	30,000	
83 adjustments					
84					
85 TOTAL APPROPRIATIONS	11,169,401		12,537,507	12,651,711	

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 133) 7,715,916

Amount of Taxes to be Raised (Exclusive of School and County Taxes) 4,935,795

BUDGET OF THE TOWN OF MERRIMACK, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

	SOURCES OF REVENUE	Estimated Revenues 1988 (1986-87) (omit cents)	Actual Revenues 1986 (1986-87) (omit cents)	Selectmen's Budget 1987 (1987-88) (omit cents)	Estimated Revenues 1987 (1987-88) (omit cents)
	TAXES				
86	Resident Taxes	117,810		--	--
87	National Bank Stock Taxes	15		20	20
88	Yield Taxes	5,000		5,000	5,000
89	Interest and Penalties on Taxes	198,525		188,425	188,425
90	Inventory Penalties				
91	Land Use Change Tax	250,000		50,000	50,000
92	CATV Franchise Tax	14,000		17,000	17,000
	INTERGOVERNMENTAL REVENUES - STATE				
93	Shared Revenue - Block Grant	205,363		591,423	591,423
94	Highway Block Grant	187,273		188,000	188,000
95	Railroad Tax	96		100	100
96	State Aid Water Pollution Projects	264,777		253,096	253,096
97	Reimb. a/c State-Federal Forest Land				
98	Other Reimbursements (forest fires)	300		200	200
99					
100					
101					
102					
	INTERGOVERNMENTAL REVENUES - FEDERAL				
103	Civil Defense Reimbursement	750		2,000	2,000
104	Federal Land & Water Conservation Fund Grant	---		21,000	21,000
105					
106					
107					
	LICENSES AND PERMITS				
108	Motor Vehicle Permit Fees	1,200,000		1,300,000	1,300,000
109	Dog Licenses	7,100		7,200	7,200
110	Business Licenses, Permits and Filing Fees	184,375		261,702	261,702
107					
112					
113					
	CHARGES FOR SERVICES				
114	Income from Departments	463,583		652,642	652,642
115	Rent of Town Property	18,000		18,000	18,000
116					
117					
118					
119					
	MISCELLANEOUS REVENUES				
120	Interest on Deposits	335,000		323,000	323,000
121	Sale of Town Property	1,000		14,212	14,212
122	Payments in lieu of taxes	297,260		300,000	300,000
123					
124					
125					
	OTHER FINANCING SOURCES				
126	Proceeds of Bonds and Long-Term Notes	---		1,100,000	1,100,000
127	Income from Water and Sewer Departments	2,504,239		1,945,662	2,011,304
128	Withdrawal from Capital Reserve				
129	Revenue Sharing Fund	66,400		25,000	25,000
130	Fund Balance	1,197,000		225,000	225,000
131	Transfer from Debt Service Fund	163,948		157,392	157,392
132	Transfer from Trust Funds	3,500		4,200	4,200
133	TOTAL REVENUES AND CREDITS	7,685,314		7,650,274	7,715,916

-4-

Town of Merrimack

Form MS-7 for 1987/88

Page 3, Line 63, Capital Outlay

	Actual Appropriations 1986/87	Selectmen's Budget 1987/88	Budget Committee 1987/88
Sewer plant improvements	$ 700,000	$ ---	$ ---
Town hall improvements	65,000	1,100,000	1,100,000
Camp Sargent Road Bypass	300,000	---	---
Adult Community Center improvements	150,000	---	---
Computer System	---	100,841	100,841
Park and atnletic field development	---	80,000	80,000
	$1,215,000	$ 1,280,841	$ 1,280,841

BUDGET MESSAGE

TO: THE CITIZENS OF MERRIMACK

FROM: THE BOARD OF SELECTMEN,
THE MERRIMACK BUDGET COMMITTEE, AND
DAVID A. HODGEN, ACTING TOWN MANAGER

RE: SUBMISSION OF THE FISCAL YEAR 1987/88
BUDGET REQUEST

DATE: MARCH 25, 1987
REVISED -- APRIL 6, 1987

In accordance with state law, RSA 32:5 (supp), attached you will find the proposed town budget for the fiscal year which commences on July 1, 1987.

The town budget not only establishes the level of expenditures for the ensuing fiscal year, but it also constitutes the major annual policy document for the town. By virtue of budget review and adoption, we will set the goals and determine the programs which we intend to accomplish next year.

Many difficult decisions must be made as we attempt to provide appropriate town services for the ensuing year. Fortunately, these decisions can be considered under favorable local economic conditions which are enviable. The town's property tax rate has been stable in recent years. We have seen a steady increase in our tax base since the revaluation in 1979. Of the 31 communities in Hillsborough County, the most recent information, the 1985 Equalization Survey, prepared by the New Hampshire Department of Revenue Administration, shows that we have the eighth lowest equalized tax rate. Another recent study indicates that New Hampshire has the best tax climate in the United States. We also know that our region has the lowest unemployment rate in the country. We must preserve these conditions, but at the same time, we must address the present and future needs of our community.

We have recently taken responsible steps to protect the quality of life which presently exists and to preserve it for the future. The proposed budget contains requests for new personnel, investment in new and replacement equipment, and other measures to protect the past investments of the town. These requests must now be carefully considered if we are to do our share to provide for the future well-being of the Town of Merrimack.

In reviewing the fiscal year 1987/88 budget request, you should be aware of the following significant facts:

- proposed departmental budgets total $11,210,711.00. This represents a 15.61% increase over the current amount;
- no wage increases for fire union employees have been included yet; the negotiations process is still ongoing; increases for non-union police union and public works union employees are included;

- 53 pay periods are provided for;
- no warrant articles are included;
- ten new positions, full and part time, are requested;
- substantial investment in capital equipment is requested; and
- the assessed valuation for the town is estimated at $571,000,000.

Attached you will find documents prepared by the Finance Department, which provide detailed analysis of the budget request.

We would like to express our appreciation to the town's department and division heads, town agencies, secretarial staff and others, who were instrumental in the preparation of the budget request. Without their continued dedication and efforts, this budget request could not have been accomplished.

BUDGET DETAIL

TOWN OF MERRIMACK
PROPOSED BUDGET 1987/88

GENERAL GOVERNMENT

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-01-101-00	Town Officials	11,350.00	11,400.00	11,400.00	11,400.00	15,200.00	15,200.00	
18-01-102-00	Clerical Salaries	30,634.14	34,610.00	35,578.00	35,578.00	42,452.00	42,452.00	
18-01-103-00	Super/Prof. Salaries	25,929.34	34,420.00	35,081.00	35,081.00	41,800.00	41,800.00	
18-01-111-00	Overtime	310.80	753.00	753.00	753.00	920.00	920.00	
18-01-125-00	Social Security	4,446.58	5,674.00	5,530.00	5,501.00	6,541.00	6,541.00	
18-01-128-00	Town Retirement	4,125.02	4,461.00	4,508.00	4,508.00	4,989.00	4,989.00	
18-01-131-00	Health Insurance	3,809.36	3,855.00	4,285.00	4,285.00	4,285.00	4,285.00	
18-01-132-00	Dental Insurance	480.84	369.00	490.00	490.00	490.00	490.00	
18-01-133-00	Life Insurance	718.39	950.00	1,026.00	1,026.00	1,026.00	1,026.00	
18-01-134-00	Short Term Disability	511.96	776.00	613.00	613.00	784.00	784.00	
18-01-135-00	Workers Compensation	44.82	902.00	441.00	412.00	483.00	483.00	
18-01-136-00	Unemployment Comp.	145.33	165.00	133.00	133.00	148.00	148.00	
	SERIES 1 TOTAL	82,506.58	98,335.00	99,838.00	99,780.00	119,118.00	119,118.00	.00
18-01-201-00	Office Supplies	2,243.64	2,500.00	2,775.00	2,775.00	2,775.00	2,775.00	
18-01-212-00	Rental Equip.	.00	50.00	50.00	50.00	50.00	50.00	
18-01-220-00	Printing	5,795.17	5,815.00	6,530.00	6,530.00	6,530.00	6,530.00	
18-01-230-00	Postage	1,413.74	1,828.00	1,811.00	1,811.00	1,811.00	1,811.00	
18-01-260-00	Telephone	3,027.06	2,404.00	3,200.00	3,200.00	3,200.00	3,200.00	
18-01-270-00	Dues & Fees	15,208.05	9,500.00	9,691.00	9,691.00	9,691.00	9,691.00	
18-01-280-00	Insurance	7,947.00	7,782.00	11,150.00	11,150.00	11,150.00	11,150.00	
18-01-290-00	Legal Expense	19,999.92	21,200.00	24,000.00	24,000.00	24,000.00	24,000.00	
18-01-291-00	Legal Exp.-P.B.	6,108.87	15,000.00	15,410.00	15,410.00	15,410.00	15,410.00	
18-01-292-00	Legal Exp.-ZBA	5,173.53	10,000.00	9,925.00	9,925.00	9,925.00	9,925.00	
18-01-293-00	Legal Exp.-G.G. Lit.	22,204.67	7,000.00	10,025.00	10,025.00	10,025.00	10,025.00	
	SERIES 2 TOTAL	89,121.65	83,079.00	94,567.00	94,567.00	94,567.00	94,567.00	.00

GENERAL GOVERNMENT

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-01-300-00	Travel & Metgs.	163.96	700.00	500.00	500.00	500.00	500.00	
18-01-334-00	Maint.-Equip.	2,123.88	1,276.00	1,460.00	1,460.00	1,460.00	1,460.00	
18-01-351-00	Consultants	2,993.52	6,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
18-01-352-00	Education & Trng.	50.00	250.00	400.00	400.00	400.00	400.00	
18-01-353-00	Computer	38,535.26	39,796.00	136,818.00	35,977.00	35,977.00	35,977.00	
18-01-359-00	Other Outside Serv.	23,198.61	23,405.00	27,335.00	27,335.00	27,355.00	27,355.00	
18-01-362-00	Pennichuck Water Work	32,002.92	31,423.00	35,000.00	35,000.00	35,000.00	35,000.00	
18-01-393-00	Conservation Comm.	5,945.00	2,847.00	4,038.00	3,938.00	3,938.00	3,938.00	
	SERIES 3 TOTAL	105,013.15	105,697.00	207,551.00	106,610.00	106,610.00	106,610.00	.00
18-01-402-00	M.V.H.H.C.	23,942.00		.00	.00	.00	.00	
18-01-406-00	Civil Defense	2,482.13	3,963.00	14,725.00	3,876.00	3,876.00	3,876.00	
18-01-407-00	Historical Society	.00	350.00	250.00	250.00	250.00	250.00	
18-01-410-00	Election & Reg.	3,091.00	8,791.00	6,350.00	6,350.00	6,350.00	6,350.00	
18-01-420-00	Advertising	1,074.33	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	
18-01-460-00	Misc. Operating Exp.	996.02	500.00	500.00	500.00	500.00	500.00	
18-01-462-00	Wage & Salary Adjustm.	.00	33,678.00	.00	.00	30,000.00	30,000.00	
	SERIES 4 TOTAL	31,585.48	48,582.00	23,125.00	12,276.00	42,276.00	42,276.00	.00
18-01-504-00	Office Equipment	333.00	8,850.00	.00	100,841.00	100,841.00	100,841.00	
	SERIES 5 TOTAL	333.00	8,850.00	.00	100,841.00	100,841.00	100,841.00	.00
GENERAL GOVT. TOTAL		308,559.86	344,543.00	425,081.00	414,074.00	463,412.00	463,412.00	.00

ASSESSING DEPT.

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-02-102-00	Clerical Salaries	27,022.64	31,157.00	31,538.00	31,750.00	38,493.00	38,493.00	
18-02-103-00	Super/Prof. Salaries	48,417.12	55,583.00	56,647.00	56,647.00	60,682.00	60,682.00	
18-02-111-00	Overtime	321.53		.00	.00	.00	.00	
18-02-125-00	Social Security	5,388.19	6,202.00	6,305.00	6,320.00	7,027.00	7,027.00	
18-02-128-00	Retirement	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
18-02-131-00	Health Insurance	1,803.58	1,638.00	1,820.00	1,820.00	1,820.00	1,820.00	
18-02-132-00	Dental Insurance	480.84	506.00	561.00	561.00	561.00	561.00	
18-02-133-00	Life Insurance	286.44	313.00	339.00	339.00	339.00	339.00	
18-02-134-00	Short Term Disability	636.42	1,014.00	774.00	775.00	843.00	843.00	
18-02-135-00	Workers Compensation	1,574.84	1,933.00	2,737.00	2,737.00	3,021.00	3,021.00	
18-02-136-00	Unemployment Compensa.	157.72	140.00	116.00	116.00	116.00	116.00	
	SERIES 1 TOTAL	90,089.32	102,486.00	104,837.00	105,065.00	116,902.00	116,902.00	.00
18-02-201-00	Office Supplies	969.75	1,230.00	1,308.00	1,473.00	1,473.00	1,473.00	
18-02-203-00	Operating Supplies	331.55	500.00	511.00	411.00	411.00	411.00	
18-02-220-00	Printing	206.50	200.00	220.00	220.00	220.00	220.00	
18-02-230-00	Postage	169.20	220.00	220.00	220.00	220.00	220.00	
18-02-250-00	Gas & Oil	119.23	327.00	226.00	201.00	201.00	201.00	
18-02-260-00	Telephone	1,729.15	1,860.00	2,019.00	2,019.00	2,019.00	2,019.00	
18-02-270-00	Dues & Fees	415.00	450.00	475.00	475.00	475.00	475.00	
18-02-280-00	Insurance	1,753.00	1,626.00	2,300.00	2,300.00	2,300.00	2,300.00	
	SERIES 2 TOTAL	5,693.38	6,413.00	7,279.00	7,319.00	7,319.00	7,319.00	.00
18-02-300-00	Travel & Meetings	456.60	955.00	1,010.00	1,010.00	1,010.00	1,010.00	
18-02-332-00	Maint.-Vehicles	93.19	150.00	165.00	190.00	190.00	190.00	
18-02-334-00	Equipment Maint.	175.00	250.00	250.00	250.00	250.00	250.00	
18-02-350-00	Outside Services	3,158.31	4,750.00	5,800.00	5,800.00	5,800.00	5,800.00	
18-02-352-00	Education & Training	1,011.96	1,075.00	1,145.00	1,145.00	1,145.00	1,145.00	
	SERIES 3 TOTAL	4,895.06	7,180.00	8,370.00	8,395.00	8,395.00	8,395.00	.00

ASSESSING DEPT.

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-02-420-00	Advertising	.00	150.00	150.00	150.00	150.00	150.00	
	SERIES 4 TOTAL	.00	150.00	150.00	150.00	150.00	150.00	.00
18-02-504-00	Office Equipment	696.50	400.00	515.00	.00	.00	.00	
18-02-553-00	Revaluation	.00	.00	.00	.00	100,000.00	100,000.00	
	SERIES 5 TOTAL	696.50	400.00	515.00	.00	100,000.00	100,000.00	.00
ASSESSING DEPT. TOTAL		101,374.26	116,629.00	121,151.00	120,929.00	232,766.00	232,766.00	.00

FIRE DEPARTMENT

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-03-102-00	Clerical Salaries	15,491.99	18,016.00	15,752.00	15,752.00	17,142.00	17,142.00	
18-03-103-00	Super/Prof. Salaries	153,607.66	197,848.00	203,236.00	203,223.00	226,787.00	226,787.00	
18-03-104-00	Hourly Wages	299,881.39	311,547.00	369,647.00	369,961.00	369,961.00	369,961.00	
18-03-107-00	Part-time Wages	19,786.47	19,000.00	21,689.00	21,689.00	21,689.00	21,689.00	
18-03-112-00	Overtime	47,895.30	62,884.00	79,914.00	80,134.00	80,550.00	80,550.00	
18-03-125-00	Social Security	2,487.36	2,648.00	4,038.00	4,397.00	4,526.00	4,526.00	
18-03-128-00	Insurance-NHRS	52,245.13	58,846.00	61,645.00	61,693.00	63,915.00	63,915.00	
18-03-131-00	Health Insurance	28,338.61	36,044.00	42,448.00	43,835.00	43,835.00	43,835.00	
18-03-132-00	Dental Insurance	3,652.11	4,640.00	6,232.00	6,232.00	6,232.00	6,232.00	
18-03-133-00	Life Insurance	1,150.88	1,653.00	1,963.00	1,963.00	1,963.00	1,963.00	
18-03-134-00	Short Term Disability	2,634.44	6,394.00	5,353.00	5,244.00	5,257.00	5,257.00	
18-03-135-00	Workers Compensation	43,712.41	53,487.00	52,678.00	50,697.00	52,563.00	52,563.00	
18-03-136-00	Unemployment Compensa.	1,117.50	835.00	782.00	775.00	775.00	775.00	
	SERIES 1 TOTAL	672,001.25	773,842.00	865,377.00	865,595.00	895,195.00	895,195.00	.00

FIRE DEPARTMENT

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-03-201-00	Office Supplies	400.05	764.00	1,459.00	975.00	975.00	975.00	
18-03-202-00	Maint. Supplies	1,184.81	1,800.00	2,184.00	2,184.00	2,184.00	2,184.00	
18-03-203-00	Operating Supplies	79.01	2,123.00	4,191.00	3,501.00	3,901.00	3,901.00	
18-03-204-00	Uniforms	5,452.98	16,903.00	13,054.00	12,198.00	12,858.00	12,858.00	
18-03-220-00	Printing	263.50	1,205.00	705.00	585.00	585.00	585.00	
18-03-230-00	Postage	116.14	370.00	370.00	370.00	370.00	370.00	
18-03-241-00	Electricity	4,668.22	5,147.00	6,528.00	6,528.00	6,528.00	6,528.00	
18-03-242-00	Gas	854.59	1,154.00	1,221.00	1,221.00	1,221.00	1,221.00	
18-03-243-00	Heating Oil	3,867.20	4,375.00	2,420.00	2,420.00	2,420.00	2,420.00	
18-03-244-00	Water	255.00	332.00	273.00	273.00	273.00	273.00	
18-03-245-00	Sewer	277.50	180.00	1,770.00	180.00	180.00	180.00	
18-03-250-00	Gas & Oil	4,971.82	5,947.00	4,685.00	4,625.00	4,625.00	4,625.00	
18-03-260-00	Telephone	8,185.73	8,241.00	9,147.00	9,147.00	9,147.00	9,147.00	
18-03-270-00	Dues & Fees	678.50	975.00	1,040.00	1,040.00	1,040.00	1,040.00	
18-03-280-00	Insurance	32,422.50	22,367.00	31,900.00	31,900.00	31,900.00	31,900.00	
	SERIES 2 TOTAL	63,677.55	71,883.00	80,947.00	77,147.00	78,207.00	78,207.00	.00
18-03-300-00	Travel and Meetings	91.38	250.00	250.00	250.00	250.00	250.00	
18-03-321-00	Maint. Bldg. & Gr.	3,520.38	4,822.00	10,160.00	7,045.00	7,045.00	7,045.00	
18-03-331-00	Maint. Machinery	664.57	937.00	975.00	925.00	925.00	925.00	
18-03-332-00	Maint. Vehicles	18,328.37	13,703.00	50,971.00	39,413.00	39,413.00	39,413.00	
18-03-334-00	Maint. Office Equip.	621.16	1,125.00	1,575.00	1,575.00	1,575.00	1,575.00	
18-03-335-00	Maint. Communications	1,739.37	2,422.00	2,560.00	2,560.00	2,560.00	2,560.00	
18-03-336-00	Maint. Other	2,121.66	3,282.00	4,607.00	4,577.00	4,577.00	4,577.00	
18-03-351-00	Consultants	3,196.56	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
18-03-352-00	Education & Training	3,331.68	7,472.00	9,140.00	7,183.00	7,183.00	7,183.00	
18-03-358-00	Dive Squad	218.14	800.00	.00	.00	.00	.00	
	SERIES 3 TOTAL	33,833.27	38,813.00	84,238.00	67,528.00	67,528.00	67,528.00	.00

FIRE DEPARTMENT

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-03-406-00	Rescue	482.23	250.00	2,195.00	807.00	807.00	807.00	
18-03-420-00	Advertising	142.63	250.00	250.00	250.00	250.00	250.00	
18-03-460-00	Physical Exams	553.00	1,800.00	1,960.00	1,960.00	1,960.00	1,960.00	
	SERIES 4 TOTAL	1,177.86	2,300.00	4,405.00	3,017.00	3,017.00	3,017.00	.00
18-03-502-00	Buildings		16,000.00	14,000.00	7,000.00	7,000.00	7,000.00	
18-03-503-00	Vehicles			13,000.00	.00	.00	.00	
18-03-504-00	Office Equipment	379.10	200.00	589.00	.00	.00	.00	
18-03-506-00	Communications Equip.	1,320.00	3,672.00	4,625.00	3,300.00	3,300.00	3,300.00	
18-03-508-00	Operating Equip.	11,493.34	6,550.00	37,053.00	10,803.00	10,803.00	10,803.00	
18-03-552-00	Capital Reserve	30,000.00	40,000.00	60,000.00	70,000.00	70,000.00	70,000.00	
	SERIES 5 TOTAL	43,192.44	66,422.00	129,267.00	91,103.00	91,103.00	91,103.00	.00
FIRE DEPT. TOTAL		813,882.37	953,260.00	1,164,234.00	1,104,390.00	1,135,050.00	1,135,050.00	.00

POLICE DEPARTMENT

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-04-102-00	Clerical Salaries	50,366.02	58,305.00	61,897.00	61,897.00	78,487.00	78,487.00	
18-04-103-00	Super/Prof. Salaries	186,774.44	224,563.00	239,835.00	239,835.00	249,299.00	249,299.00	
18-04-104-00	Hourly Wages	395,523.13	490,230.00	536,891.00	518,265.00	566,834.00	566,834.00	
18-04-106-00	Hourly Wages A.C. Off	12,354.43	16,283.00	15,384.00	15,384.00	18,357.00	18,357.00	
18-04-107-00	Part-time Wages	25,351.45	25,690.00	26,976.00	22,008.00	22,008.00	22,008.00	
18-04-108-00	Outside Details	73,449.53	85,000.00	93,360.00	102,360.00	102,360.00	102,360.00	
18-04-112-00	Overtime-NHRS	32,524.34	31,634.00	40,684.00	40,684.00	45,082.00	45,082.00	
18-04-125-00	Social Security	3,521.63	2,849.00	3,160.00	3,954.00	4,005.00	4,005.00	
18-04-128-00	Town Retirement	63,725.63	77,110.00	47,971.00	47,538.00	51,310.00	51,310.00	
18-04-131-00	Health Insurance	41,938.14	50,454.00	63,480.00	60,750.00	60,750.00	60,750.00	
18-04-132-00	Dental Insurance	2,835.38	3,152.00	3,864.00	3,864.00	8,389.00	8,389.00	
18-04-133-00	Life Insurance	1,633.51	2,022.00	2,321.00	2,258.00	2,258.00	2,258.00	
18-04-134-00	Short Term Disability	4,628.83	7,491.00	7,288.00	7,061.00	7,852.00	7,852.00	
18-04-135-00	Workers Compensation	81,518.42	103,994.00	98,157.00	96,022.00	103,141.00	103,141.00	
18-04-136-00	Unemployment Compensa.	1,625.69	1,351.00	1,182.00	1,157.00	1,157.00	1,157.00	
	SERIES 1 TOTAL	977,770.57	1,180,129.00	1,242,450.00	1,223,037.00	1,321,289.00	1,321,289.00	.00
18-04-201-00	Office Supplies	2,817.19	3,000.00	4,012.00	3,200.00	3,200.00	3,200.00	
18-04-203-00	Operating Supplies	7,067.29	7,000.00	10,980.00	8,300.00	8,300.00	8,300.00	
18-04-204-00	Uniforms	13,594.44	12,450.00	15,230.00	14,830.00	16,230.00	16,230.00	
18-04-206-00	Bicycle Reg.	237.65	300.00	300.00	300.00	300.00	300.00	
18-04-220-00	Printing	2,172.99	2,868.00	3,200.00	3,200.00	3,200.00	3,200.00	
18-04-230-00	Postage	1,154.02	1,000.00	1,284.00	1,284.00	1,284.00	1,284.00	
18-04-250-00	Gas & Oil	25,996.64	29,720.00	21,343.00	20,400.00	20,400.00	20,400.00	
18-04-260-00	Telephone	8,820.25	8,500.00	6,657.00	6,657.00	6,657.00	6,657.00	
18-04-270-00	Dues & Fees	120.00	185.00	185.00	185.00	185.00	185.00	
18-04-280-00	Insurance	35,072.00	26,389.00	37,600.00	37,600.00	37,600.00	37,600.00	
	SERIES 2 TOTAL	97,052.47	91,412.00	100,791.00	95,956.00	97,356.00	97,356.00	00

POLICE DEPARTMENT

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-04-300-00	Travel and Meetings	159.25	260.00	600.00	600.00	600.00	600.00	
18-04-332-00	Vehicle Maintenance	15,371.22	12,500.00	15,192.00	16,135.00	16,135.00	16,135.00	
18-04-334-00	Maint.-Office Equip.	1,076.50	2,073.00	2,374.00	2,374.00	2,374.00	2,374.00	
18-04-335-00	Maint. Communications	273.27	500.00	500.00	500.00	500.00	500.00	
18-04-351-00	Consultants	66.38	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
18-04-352-00	Education & Training	2,799.80	1,800.00	3,955.00	3,955.00	3,955.00	3,955.00	
	SERIES 3 TOTAL	19,746.42	19,133.00	24,621.00	25,564.00	25,564.00	25,564.00	.00
18-04-420-00	Advertising	255.79	275.00	275.00	275.00	275.00	275.00	
18-04-430-00	Dog Pound	2,195.95	4,500.00	4,680.00	3,180.00	3,180.00	3,180.00	
18-04-460-00	Misc. Operating Expen.	2,567.96	2,599.00	2,599.00	2,599.00	2,599.00	2,599.00	
	SERIES 4 TOTAL	5,019.70	7,374.00	7,554.00	6,054.00	6,054.00	6,054.00	.00
18-04-503-00	Vehicles	46,186.48	56,000.00	73,000.00	62,328.00	62,328.00	60,728.00	
18-04-504-00	Office Equipment	3,639.05	350.00	.00	.00	.00	.00	
	SERIES 5 TOTAL	49,825.53	56,350.00	73,000.00	62,328.00	62,328.00	60,728.00	.00
POLICE DEPT. TOTAL		1,149,414.69	1,354,398.00	1,448,416.00	1,412,939.00	1,512,591.00	1,510,991.00	.00

COMMUNICATIONS

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-05-103-00	Super/Prof. Salaries	17,677.54	22,729.00	21,525.00	21,525.00	23,004.00	23,004.00	
18-05-104-00	Hourly Wages	53,182.45	62,196.00	74,525.00	74,525.00	95,921.00	95,921.00	
18-05-107-00	Part-Time	3,709.25	7,498.00	4,944.00	4,944.00	4,944.00	4,944.00	

18-05-112-00	Overtime-NHRS	4,250.05	7,312.00	7,080.00	7,080.00	9,196.00	9,196.00	
18-05-125-00	Social Security	3,246.38	3,946.00	6,228.00	6,228.00	7,759.00	7,759.00	
18-05-128-00	Retirement	5,764.43	19,283.00	4,007.00	4,007.00	4,086.00	4,086.00	
18-05-131-00	Health Insurance	6,212.40	7,710.00	7,793.00	7,793.00	7,793.00	7,793.00	
18-05-132-00	Dental Insurance	585.84	875.00	848.00	848.00	848.00	848.00	
18-05-133-00	Life Insurance	234.64	317.00	407.00	407.00	407.00	407.00	
18-05-134-00	Short Term Disability	495.57	1,172.00	860.00	860.00	1,055.00	1,055.00	
18-05-135-00	Workers Compensation	254.43	349.00	443.00	443.00	523.00	523.00	
18-05-136-00	Unemployment Compensa.	164.40	212.00	192.00	192.00	192.00	192.00	
	SERIES 1 TOTAL	95,777.38	133,599.00	128,852.00	128,852.00	155,728.00	155,728.00	.00
18-05-201-00	Office Supplies	414.52	450.00	650.00	650.00	650.00	650.00	
18-05-203-00	Operating Supplies	865.84	965.00	965.00	965.00	965.00	965.00	
18-05-204-00	Uniforms	1,332.29	1,750.00	2,100.00	2,100.00	2,100.00	2,100.00	
18-05-212-00	Equipment Rental	150.00	200.00	200.00	200.00	200.00	200.00	
18-05-220-00	Printing	226.00	242.00	242.00	242.00	242.00	242.00	
18-05-260-00	Telephone	1,331.25	1,438.00	1,616.00	1,616.00	1,616.00	1,616.00	
18-05-280-00	Insurance	1,685.00	1,488.00	2,100.00	2,100.00	2,100.00	2,100.00	
	SERIES 2 TOTAL	6,004.90	6,533.00	7,873.00	7,873.00	7,873.00	7,873.00	.00
18-05-300-00	Travel and Meetings	.00	100.00	100.00	100.00	100.00	100.00	
18-05-334-00	Office Equipment	5,237.81	4,917.00	5,167.00	5,167.00	5,167.00	5,167.00	
18-05-335-00	Communications Equip.	2,551.04	1,600.00	3,100.00	3,100.00	3,100.00	3,100.00	
18-05-352-00	Education & Training	2.50	100.00	100.00	100.00	100.00	100.00	
	SERIES 3 TOTAL	7,791.35	6,717.00	8,467.00	8,467	8,467.00	8,467.00	.00
18-05-504-00	Office Equipment	.00	150.00	.00	.00	.00	.00	
18-05-506-00	Communications Equip.		8,800.00	2,800.00	.00	.00	.00	
	SERIES 5 TOTAL	.00	8,950.00	2,800.00	.00	.00	.00	.00
COMMUNICATIONS TOTAL		109,573.63	155,799.00	147,992.00	145,192.00	172,068.00	172,068.00	.00

AMBULANCE

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-06-103-00	Super/Prof. Salaries	1,000.04	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
18-06-104-00	Hourly Wages	34,344.51	84,606.00	89,091.00	89,091.00	100,509.00	100,509.00	
18-06-111-00	Overtime	8,860.92	7,216.00	18,590.00	18,590.00	20,838.00	20,838.00	
18-06-125-00	Social Security	3,149.04	6,709.00	7,842.00	7,842.00	8,819.00	8,819.00	
18-06-128-00	Retirement	2,000.00	2,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
18-06-131-00	Health Insurance	2,704.73	6,072.00	5,195.00	5,195.00	5,195.00	5,195.00	
18-06-132-00	Dental Insurance	350.40	738.00	574.00	574.00	574.00	574.00	
18-06-133-00	Life Insurance	102.63	232.00	252.00	252.00	252.00	252.00	
18-06-134-00	Short Term Disability	255.64	1,063.00	872.00	872.00	909.00	909.00	
18-06-135-00	Workers Compensation	2,569.08	3,920.00	4,066.00	4,066.00	4,066.00	4,066.00	
18-06-136-00	Unemployment Compensa.	92.17	140.00	115.00	115.00	115.00	115.00	
	SERIES 1 TOTAL	55,429.16	114,696.00	132,597.00	132,597.00	147,277.00	147,277.00	.00
18-06-201-00	Office Supplies	.00	50.00	30.00	30.00	30.00	30.00	
18-06-202-00	Maintenance Supplies	151.02	220.00	220.00	220.00	220.00	220.00	
18-06-203-00	Operating Supplies	1,814.32	2,000.00	2,416.00	2,416.00	2,416.00	2,416.00	
18-06-204-00	Uniforms	774.45	980.00	1,160.00	1,160.00	1,160.00	1,160.00	
18-06-230-00	Postage	5.26	15.00	15.00	15.00	15.00	15.00	
18-06-241-00	Electricity	679.05	800.00	958.00	958.00	958.00	958.00	
18-06-243-00	Heating Oil	1,163.79	1,200.00	660.00	660.00	660.00	660.00	
18-06-244-00	Water	94.00	100.00	100.00	100.00	100.00	100.00	
18-06-245-00	Sewer	135.00	100.00	135.00	135.00	135.00	135.00	
18-06-250-00	Gas & Oil	1,882.22	2,340.00	1,700.00	1,700.00	1,700.00	1,700.00	
18-06-270-00	Dues & Fees	173.00	345.00	405.00	405.00	405.00	405.00	
18-06-280-00	Insurance	5,692.50	3,869.00	5,500.00	5,500.00	5,500.00	5,500.00	
18-06-290-00	Legal	352.50	400.00	400.00	400.00	400.00	400.00	
	SERIES 2 TOTAL	12,917.11	12,419.00	13,699.00	13,699.00	13,699.00	13,699.00	.00

AMBULANCE

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-06-300-00	Travel and Meetings	201.20	210.00	210.00	210.00	210.00	210.00	
18-06-321-00	Maint. Bldg. & Gr.	187.05	260.00	490.00	490.00	490.00	490.00	
18-06-332-00	Vehicle Maintenance	1,167.75	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	
18-06-335-00	Maint. Communications	1,043.37	400.00	600.00	600.00	600.00	600.00	
18-06-352-00	Outside Services-Trai.	1,114.40	870.00	1,180.00	1,180.00	1,180.00	1,180.00	
18-06-372-00	Fourth of July	40.60	40.00	50.00	50.00	50.00	50.00	
	SERIES 3 TOTAL	3,754.37	3,380.00	4,130.00	4,130.00	4,130.00	4,130.00	.00
18-06-420-00	Advertising	.00	75.00	60.00	60.00	60.00	60.00	
18-06-460-00	Physical Examinations	.00	150.00	150.00	150.00	150.00	150.00	
	SERIES 4 TOTAL	.00	225.00	210.00	210.00	210.00	210.00	.00
18-06-500-00	Capital Equipment		800.00	.00	.00	5,250.00	5,250.00	
18-06-551-00	Capital Reserve	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	
	SERIES 5 TOTAL	12,000.00	12,800.00	12,000.00	12,000.00	17,250.00	17,250.00	.00
AMBULANCE TOTAL		84,100.64	143,520.00	162,636.00	162,636.00	182,566.00	182,566.00	.00

PUBLIC WORKS ADMINISTRATION

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-07-102-00	Clerical Salaries	13,915.20	16,002.00	16,310.00	16,610.00	21,127.00	21,127.00	
18-07-103-00	Super/Prof. Salaries	60,787.06	70,168.00	68,819.00	103,819.00	77,472.00	77,472.00	
18-07-125-00	Social Security	5,452.99	6,341.00	6,127.00	8,808.00	7,247.00	7,247.00	
18-07-128-00	Retirement	4,497.86	4,515.00	4,755.00	4,755.00	4,989.00	4,989.00	
18-07-131-00	Health Insurance	5,615.23	6,072.00	5,195.00	4,285.00	4,285.00	4,285.00	
18-07-132-00	Dental Insurance	689.64	725.00	561.00	561.00	561.00	561.00	
18-07-133-00	Life Insurance	233.64	255.00	276.00	339.00	339.00	339.00	

PUBLIC WORKS ADMINISTRATION

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-07-134-00	Short Term Disability	594.68	806.00	715.00	997.00	760.00	760.00	
18-07-135-00	Workers Compensation	3,067.44	3,656.00	5,056.00	7,595.00	5,704.00	5,704.00	
18-07-136-00	Unemployment Compensa.	159.62	105.00	86.00	115.00	86.00	86.00	
	SERIES 1 TOTAL	95,013.36	108,645.00	107,900.00	147,884.00	122,570.00	122,570.00	.00
18-07-201-00	Office Supplies	1,455.97	1,480.00	1,680.00	2,880.00	2,880.00	2,880.00	
18-07-220-00	Printing	90.63	125.00	150.00	150.00	150.00	150.00	
18-07-230-00	Postage	126.00	489.00	609.00	500.00	500.00	500.00	
18-07-250-00	Gas & Oil	458.93	860.00	608.00	684.00	684.00	684.00	
18-07-260-00	Telephone	1,483.28	1,461.00	1,738.00	1,738.00	1,738.00	1,738.00	
18-07-270-00	Dues & Fees	228.00	280.00	430.00	430.00	430.00	430.00	
18-07-280-00	Insurance	1,787.00	2,019.00	2,900.00	2,900.00	2,900.00	2,900.00	
	SERIES 2 TOTAL	5,629.81	6,714.00	8,115.00	9,282.00	9,282.00	9,282.00	.00
18-07-300-00	Travel and Meetings	138.86	200.00	400.00	400.00	400.00	400.00	
18-07-332-00	Maint. Vehicles	450.15	500.00	500.00	500.00	500.00	500.00	
18-07-334-00	Maint.-Office Equip.	37.50	50.00	50.00	50.00	50.00	50.00	
18-07-351-00	Consultants	95.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
18-07-352-00	Education & Training	433.46	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
	SERIES 3 TOTAL	1,154.97	3,750.00	3,950.00	3,950.00	3,950.00	3,950.00	.00
18-07-420-00	Advertising	.00	300.00	300.00	300.00	300.00	300.00	
	SERIES 4 TOTAL	.00	300.00	300.00	300.00	300.00	300.00	.00
18-07-504-00	Capital-Office Equip.	348.96	300.00	1,200.00	.00	4,303.00	4,303.00	
	SERIES 5 TOTAL	348.96	300.00	1,200.00	.00	4,303.00	4,303.00	.00
PUBLIC WORKS ADMIN. TOTAL		102,147.10	119,709.00	121,465.00	161,416.00	140,405.00	140,405.00	.00

PUBLIC WORKS HIGHWAY DIVISION

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-08-102-00	Clerical Salaries	5,780.73	6,739.00	14,522.00	14,522.00	15,957.00	15,957.00	
18-08-103-00	Super/Prof. Salaries	83,305.34	102,817.00	105,341.00	105,341.00	113,706.00	113,706.00	
18-08-104-00	Hourly Wages	172,260.66	229,379.00	263,356.00	247,882.00	247,882.00	280,101.00	
18-08-105-00	Super/Prof. Emer. Comp.	7,714.31	7,199.00	17,575.00	17,000.00	17,000.00	17,000.00	
18-08-107-00	Part-time Wages	16,259.36	19,738.00	23,660.00	23,660.00	23,660.00	23,660.00	
18-08-108-00	Cem. & Parks Maint. W	11,388.83	11,180.00	13,300.00	12,500.00	12,500.00	12,500.00	
18-08-111-00	Overtime	38,792.93	27,318.00	29,613.00	29,613.00	29,613.00	29,613.00	
18-08-125-00	Social Security	23,317.53	28,912.00	33,417.00	32,212.00	32,913.00	35,212.00	
18-08-128-00	Retirement	3,400.00	3,400.00	5,000.00	5,000.00	5,000.00	5,000.00	
18-08-131-00	Health Insurance	20,454.04	33,156.00	34,545.00	32,725.00	32,725.00	32,725.00	
18-08-132-00	Dental Insurance	625.93	2,561.00	2,858.00	2,774.00	2,774.00	5,392.00	
18-08-133-00	Life Insurance	798.47	1,071.00	1,352.00	1,289.00	1,289.00	1,289.00	
18-08-134-00	Short Term Disability	1,913.05	3,458.00	3,386.00	3,249.00	3,325.00	3,427.00	
18-08-135-00	Workers Compensation	23,363.45	37,153.00	61,093.00	56,714.00	57,869.00	62,296.00	
18-08-136-00	Unemployment Compensa.	691.25	794.00	715.00	697.00	697.00	697.00	
	SERIES 1 TOTAL	410,065.88	514,875.00	609,733.00	585,178.00	596,910.00	638,575.00	.00
18-08-201-00	Office Supplies	1,316.20	1,500.00	2,000.00	2,150.00	2,150.00	2,150.00	
18-08-202-00	Maintenance Supplies	308.67	475.00	500.00	500.00	500.00	500.00	
18-08-203-00	Operating Supplies	3,588.22	2,600.00	2,600.00	3,450.00	3,450.00	3,450.00	
18-08-204-00	Uniforms	1,871.25	2,184.00	2,460.00	2,272.00	2,272.00	2,272.00	
18-08-212-00	Rental Equipment	2,200.00	23,448.00	10,018.00	9,518.00	9,518.00	9,518.00	
18-08-220-00	Printing	.00	50.00	200.00	200.00	200.00	200.00	
18-08-230-00	Postage	.00	120.00	120.00	120.00	120.00	120.00	
18-08-241-00	Electricity	5,083.19	8,110.00	10,786.00	9,500.00	9,500.00	9,500.00	
18-08-243-00	Heating Oil	3,824.04	7,000.00	3,850.00	3,850.00	3,850.00	3,850.00	
18-08-244-00	Water	138.75	109.00	115.00	115.00	115.00	115.00	
18-08-250-00	Gas & Oil	30,417.33	31,178.00	28,884.00	28,884.00	28,884.00	28,884.00	
18-08-260-00	Telephone	2,939.24	3,500.00	4,244.00	4,244.00	4,244.00	4,244.00	

PUBLIC WORKS HIGHWAY DIVISION

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-08-270-00	Dues & Fees	155.00	125.00	125.00	125.00	125.00	125.00	
18-08-280-00	Insurance	28,640.00	27,128.00	38,700.00	38,700.00	38,700.00	38,700.00	
	SERIES 2 TOTAL	80,481.89	107,527.00	104,602.00	103,628.00	103,628.00	103,628.00	.00
18-08-300-00	Travel and Meetings	158.84	275.00	275.00	275.00	275.00	275.00	
18-08-321-00	Maint.-Buildings	1,376.40	6,173.00	5,800.00	1,500.00	1,500.00	1,500.00	
18-08-322-00	Maintenance/Grounds		5,236.00	10,500.00	.00	.00	.00	
18-08-331-00	Maint.-Machinery	11,391.12		.00	.00	.00	.00	
18-08-332-00	Maint.-Vehicles	44,825.82		.00	.00	.00	.00	
18-08-333-00	Maint.-Veh. & Eq.		42,079.00	46,000.00	46,000.00	46,000.00	46,000.00	
18-08-334-00	Maint.-Office Equip.	392.73	605.00	550.00	600.00	600.00	600.00	
18-08-335-00	Maint.-Communication	612.00	770.00	900.00	800.00	800.00	800.00	
18-08-341-00	Salt & Sand	83,118.47	80,060.00	89,985.00	89,985.00	89,985.00	89,985.00	
18-08-342-00	Cold Patch	6,417.16	7,500.00	7,750.00	6,200.00	6,200.00	6,200.00	
18-08-344-00	Hot Top	9,561.71	25,000.00	81,036.00	26,400.00	26,400.00	26,400.00	
18-08-345-00	Hot Bit. Curb			2,813.00	2,813.00	2,813.00	2,813.00	
18-08-346-00	Road Material	49,535.81	52,888.00	59,065.00	58,845.00	58,845.00	58,845.00	
18-08-350-00	Outside Services	21,686.55	37,800.00	62,550.00	59,550.00	59,550.00	59,550.00	
18-08-351-00	Consultants	392.88	2,750.00	2,750.00	1,750.00	1,750.00	1,750.00	
18-08-352-00	Education & Training	817.49	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
18-08-361-00	Street Lights	97,995.32	30,960.00	38,304.00	33,915.00	33,915.00	33,915.00	
18-08-362-00	Traffic Signals		9,475.00	8,683.00	8,683.00	8,683.00	8,683.00	
18-08-365-00	Reimbursable St. Repa.		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
18-08-382-00	Tree Service	700.00	6,000.00	6,000.00	5,000.00	5,000.00	5,000.00	
18-08-383-00	Vehicle Contracts	13,365.00	25,000.00	22,480.00	22,480.00	22,480.00	22,480.00	
18-08-384-00	Road Seal	189,340.49	235,125.00	242,000.00	226,875.00	226,875.00	226,875.00	
18-08-385-00	Road Failure Replacem.			15,000.00	15,000.00	15,000.00	15,000.00	
18-08-386-00	Bridge Repairs	3,992.32	3,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
	SERIES 3 TOTAL	535,950.11	573,196.00	705,941.00	610,171.00	610,171.00	610,171.00	.00

PUBLIC WORKS HIGHWAY DIVISION

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-08-420-00	Advertising	1,051.28	500.00	650.00	650.00	650.00	650.00	
18-08-440-00	Cemeteries	703.88	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
18-08-460-00	Misc.	471.26	391.00	450.00	450.00	450.00	450.00	
	SERIES 4 TOTAL	2,226.42	1,891.00	2,100.00	2,100.00	2,100.00	2,100.00	.00
18-08-501-00	Cap. Exp. Building	12,540.96	25,340.00	4,100.00	13,900.00	13,900.00	13,900.00	
18-08-502-00	Drainage Construction	9,513.30		.00	.00	.00	.00	
18-08-503-00	Vehicles	120,496.00	165,000.00	238,100.00	.00	.00	.00	
18-08-504-00	Office Equipment	233.00	560.00	900.00	500.00	500.00	500.00	
18-08-508-00	Operating Equipment	4,456.48	12,500.00	27,470.00	23,433.00	19,130.00	19,130.00	
18-08-553-00	Capital Reserve-Grade	10,000.00	10,000.00	245,000.00	247,500.00	247,500.00	247,500.00	
	SERIES 5 TOTAL	157,238.78	213,400.00	515,570.00	285,333.00	281,030.00	281,030.00	.00
P.W. HIGHWAY DIVISION TOTAL		1,185,963.08	1,410,889.00	1,937,946.00	1,586,410.00	1,593,839.00	1,635,504.00	.00

PUBLIC WORKS — LANDFILL

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-09-103-00	Super/Prof. Salaries		23,066.00	22,979.00	22,946.00	25,177.00	25,177.00	
18-09-104-00	Hourly Wages	28,882.59	36,910.00	38,393.00	40,001.00	40,001.00	43,741.00	
18-09-111-00	Overtime	2,920.04	1,226.00	2,432.00	1,736.00	1,778.00	1,883.00	
18-09-125-00	Social Security	2,255.25	4,376.00	4,562.00	4,625.00	4,787.00	5,062.00	
18-09-128-00	Retirement	.00		1,000.00	1,000.00	1,000.00	1,000.00	
18-09-131-00	Health Insurance	2,156.70	5,952.00	7,395.00	6,750.00	6,750.00	6,750.00	
18-09-132-00	Dental Insurance		441.00	490.00	490.00	490.00	966.00	
18-09-133-00	Life Insurance	94.43	174.00	189.00	189.00	189.00	189.00	
18-09-134-00	Short Term Disability	235.22	502.00	530.00	530.00	550.00	550.00	
18-09-135-00	Workers Compensation	4,791.57	10,106.00	9,596.00	9,641.00	10,070.00	10,648.00	
18-09-136-00	Unemployment Compensa.	66.20	105.00	115.00	86.00	86.00	86.00	
	SERIES 1 TOTAL	41,402.00	82,858.00	87,681.00	87,994.00	90,878.00	96,052.00	.00

PUBLIC WORKS — LANDFILL

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-09-201-00	Office Supplies	144.74	30.00	50.00	50.00	50.00	50.00	
18-09-202-00	Maintenance Supplies	23.92	75.00	100.00	75.00	75.00	75.00	
18-09-203-00	Operating Supplies	61.98	100.00	300.00	300.00	300.00	300.00	
18-09-204-00	Uniforms	150.00	414.00	439.00	414.00	414.00	414.00	
18-09-211-00	Vehicle Rental	.00	1,000.00	1,000.00	500.00	500.00	500.00	
18-09-220-00	Printing	741.34	610.00	610.00	610.00	610.00	610.00	
18-09-241-00	Electricity	136.90		84.00	100.00	100.00	100.00	
18-09-250-00	Gas & Oil	9,338.73	11,600.00	10,316.00	10,316.00	10,316.00	10,316.00	
18-09-260-00	Telephone	.00		597.00	513.00	513.00	513.00	
18-09-270-00	Dues	3,907.67	3,907.00	4,654.00	4,391.00	4,391.00	4,391.00	
18-09-280-00	Insurance	3,252.00	4,016.00	5,700.00	5,700.00	5,700.00	5,700.00	
	SERIES 2 TOTAL	17,757.28	21,752.00	23,850.00	22,969.00	22,969.00	22,969.00	.00
18-09-300-00	Travel & Meetings	.00	100.00	100.00	100.00	100.00	100.00	
18-09-321-00	Maint.-Buildings & Gro.	600.00	1,000.00	13,088.00	7,355.00	12,067.00	12,067.00	
18-09-332-00	Maint.-Vehicles	7,643.03	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
18-09-335-00	Communications Maint.			508.00	508.00	508.00	508.00	
18-09-347-00	Maint.-Cover Material	35,874.00	45,864.00	53,508.00	50,000.00	50,000.00	50,000.00	
18-09-350-00	Outside Services	180.00		1,650.00	1,650.00	1,650.00	1,650.00	
18-09-351-00	Consultants			81,500.00	.00	.00	.00	
18-09-352-00	Education & Training	55.00	50.00	50.00	50.00	50.00	50.00	
	SERIES 3 TOTAL	44,352.03	50,014.00	153,404.00	62,663.00	67,375.00	67,375.00	.00
18-09-420-00	Advertising	.00	100.00	100.00	100.00	100.00	100.00	
18-09-460-00	Physical Exams	.00	50.00	50.00	50.00	50.00	50.00	
	SERIES 4 TOTAL	.00	150.00	150.00	150.00	150.00	150.00	.00
18-09-506-00	Communications Equip.			650.00	650.00	650.00	650.00	
18-09-508-00	Operating Equipment	.00		650.00	600.00	600.00	600.00	
18-09-554-00	Capital Reserve Fund	40,000.00	74,000.00	98,425.00	189,774.00	182,178.00	182,178.00	
	SERIES 5 TOTAL	40,000.00	74,000.00	99,725.00	191,024.00	183,428.00	183,428.00	.00
LANDFILL TOTAL		143,511.31	228,774.00	364,810.00	364,800.00	364,800.00	369,974.00	.00

PUBLIC WORKS — SEWER DIVISION

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
48-10-102-00	Clerical Salaries	14,788.80	17,007.00	17,334.00	17,334.00	21,112.00	21,112.00	
48-10-103-00	Super/Prof. Salaries	149,565.37	176,132.00	179,534.00	179,534.00	188,160.00	188,160.00	
48-10-104-00	Hourly Salaries	284,847.72	321,220.00	339,766.00	339,766.00	339,766.00	376,644.00	
48-10-105-00	Prof. & Super Overtime		7,674.00	7,909.00	7,909.00	8,018.00	8,018.00	
48-10-111-00	Overtime	27,490.62	29,892.00	32,870.00	32,870.00	32,870.00	37,342.00	
48-10-125-00	Social Security	33,858.14	39,463.00	41,285.00	41,285.00	41,180.00	45,136.00	
48-10-128-00	Retirement	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	
48-10-131-00	Health Insurance	35,898.60	41,685.00	45,050.00	45,050.00	45,050.00	45,050.00	
48-10-132-00	Dental Insurance	1,156.44	1,368.00	2,776.00	2,776.00	2,776.00	5,227.00	
48-10-133-00	Life Insurance	1,220.04	1,419.00	1,541.00	1,541.00	1,541.00	1,541.00	
48-10-134-00	Short Term Disability	3,617.77	4,770.00	4,463.00	4,463.00	4,509.00	4,509.00	
48-10-135-00	Workers Compensation	24,973.37	31,493.00	32,556.00	31,767.00	32,288.00	34,599.00	
48-10-136-00	Unemployment Compensa.	989.49	840.00	689.00	689.00	689.00	689.00	
	SERIES 1 TOTAL	584,406.36	678,963.00	711,773.00	710,984.00	724,959.00	774,027.00	.00
48-10-201-00	Office Supplies	1,100.00	1,120.00	1,265.00	1,265.00	1,265.00	1,265.00	
48-10-202-00	Maintenance Supplies	3,369.23	3,971.00	3,961.00	3,961.00	3,961.00	3,961.00	
48-10-203-00	Operating Supplies	2,398.39	2,355.00	2,355.00	2,355.00	2,355.00	2,355.00	
48-10-204-00	Uniforms	2,625.00	2,751.00	2,751.00	2,751.00	2,751.00	11,064.00	
48-10-205-00	Laboratory Supplies	6,835.36	6,850.00	6,850.00	6,850.00	6,850.00	6,850.00	
48-10-212-00	Rental	.00	100.00	100.00	100.00	100.00	100.00	
48-10-230-00	Postage	146.30	150.00	200.00	200.00	200.00	200.00	
48-10-241-00	Electricity	231,069.54	265,582.00	306,726.00	306,726.00	306,726.00	306,726.00	
48-10-242-00	Gas	14,196.51	17,768.00	15,612.00	15,612.00	15,612.00	15,612.00	
48-10-243-00	Heating Oil	495.67	500.00	275.00	275.00	275.00	275.00	
48-10-244-00	Water	3,981.00	3,805.00	4,118.00	4,118.00	4,118.00	4,118.00	
48-10-245-00	Sewer	11,806.12	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	
48-10-250-00	Gasoline & Oil	7,340.66	11,040.00	6,660.00	6,660.00	6,660.00	6,660.00	
48-10-260-00	Telephone	7,318.65	6,348.00	6,992.00	6,992.00	6,992.00	6,992.00	

PUBLIC WORKS — SEWER DIVISION

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
48-10-270-00	Dues & Fees	163.00	156.00	171.00	171.00	171.00	171.00	
48-10-280-00	Insurance	38,664.00	38,880.00	55,500.00	55,500.00	55,500.00	55,500.00	
48-10-290-00	Legal		8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	
	SERIES 2 TOTAL	331,509.43	381,376.00	433,536.00	433,536.00	433,536.00	441,849.00	.00
48-10-300-00	Travel and Meetings	223.80	350.00	350.00	350.00	350.00	350.00	
48-10-311-00	Chemicals	109,581.56	207,212.00	163,687.00	163,687.00	163,687.00	163,687.00	
48-10-316-00	Bulking Agent	61,952.00	62,000.00	62,000.00	46,725.00	46,725.00	46,725.00	
48-10-321-00	Maint.-Buildings	2,662.27	2,180.00	2,265.00	2,265.00	2,265.00	2,265.00	
48-10-322-00	Maint.-Grounds	451.80	488.00	450.00	450.00	450.00	450.00	
48-10-331-00	Maint.-Machinery	52,478.40	58,359.00	58,555.00	58,555.00	58,555.00	58,555.00	
48-10-332-00	Maint.-Vehicles	6,418.33	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
48-10-334-00	Maint.-Office Equip.	1,223.75	1,702.00	1,906.00	1,906.00	1,906.00	1,906.00	
48-10-335-00	Maint.-Communications	197.50	200.00	200.00	200.00	200.00	200.00	
48-10-351-00	Consultants	6,159.39	67,000.00	62,000.00	67,000.00	67,000.00	67,000.00	
48-10-352-00	Education & Training	1,215.83	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
48-10-353-00	Computer Service	.00	3,400.00	.00	.00	.00	.00	
48-10-359-00	Other	33,111.00	30,217.00	36,300.00	36,300.00	36,300.00	36,300.00	
48-10-381-00	Sewer Maint.-Repair	1,111.05	2,400.00	2,400.00	1,400.00	1,400.00	1,400.00	
	SERIES 3 TOTAL	276,786.68	446,508.00	401,113.00	389,838.00	389,838.00	389,838.00	.00
48-10-420-00	Advertising	365.05	400.00	400.00	400.00	400.00	400.00	
48-10-460-00	Misc. Operating Expen.	8,994.58	10,640.00	9,252.00	9,252.00	9,252.00	9,252.00	
	SERIES 4 TOTAL	9,309.63	11,040.00	9,652.00	9,652.00	9,652.00	9,652,00	.00
48-10-503-00	Capital Vehicles	19,612.00	18,500.00	48,958.00	48,958.00	48,958.00	48,958.00	
48-10-504-00	Office Equipment	4,285.86	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
48-10-508-00	Operating Equipment	9,032.92	8,489.00	4,913.00	4,913.00	4,913.00	4,913.00	
48-10-556-00	Capital Reserve	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	
	SERIES 5 TOTAL	82,930.78	78,989.00	105,871.00	105,871.00	105,871.00	105,871.00	.00
SEWER DIVISION TOTAL		1,284,942.88	1,596,876.00	1,661,945.00	1,649,881.00	1,663,856.00	1,721,237.00	.00

PUBLIC WORKS — COMPOST

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
48-11-104-00	Hourly Wages	48,721.36	54,278.00	57,405.00	57,405.00	57,405.00	62,815.00	
48-11-111-00	Overtime	841.66	1,199.00	1,245.00	1,245.00	1,245.00	1,368.00	
48-11-125-00	Social Security	3,520.26	3,967.00	4,193.00	4,193.00	4,193.00	4,589.00	
48-11-131-00	Health Insurance	3,733.37	6,072.00	6,750.00	6,750.00	6,750.00	6,750.00	
48-11-132-00	Dental Insurance			252.00	252.00	252.00	799.00	
48-11-133-00	Life Insurance	119.46	174.00	189.00	189.00	189.00	189.00	
48-11-134-00	Short Term Disability	277.76	491.00	474.00	474.00	474.00	474.00	
48-11-135-00	Workers Compensation	2,726.74	3,262.00	3,378.00	3,378.00	3,378.00	3,696.00	
48-11-136-00	Unemployment Compensa.	103.24	105.00	86.00	86.00	86.00	86.00	
	SERIES 1 TOTAL	60,043.85	69,548.00	73,972.00	73,972.00	73,972.00	80,766.00	.00
48-11-202-00	Maintenance Supplies	151.00	152.00	152.00	152.00	152.00	152.00	
48-11-203-00	Operating Supplies	125.37	165.00	165.00	165.00	165.00	165.00	
48-11-204-00	Uniforms	150.00	261.00	261.00	261.00	261.00	1,728.00	
48-11-241-00	Electricity	11,308.28	12,756.00	15,040.00	15,040.00	15,040.00	15,040.00	
48-11-250-00	Gas & Oil	7,584.00	10,400.00	5,720.00	5,720.00	5,720.00	5,720.00	
48-11-280-00	Insurance	12,207.00	13,750.00	19,600.00	19,600.00	19,600.00	19,600.00	
	SERIES 2 TOTAL	31,525.65	37,484.00	40,938.00	40,938.00	40.938.00	42,405.00	.00
48-11-316-00	Bulking Agent	80,083.50	81,900.00	81,900.00	81,900.00	81,900.00	81,900.00	
48-11-321-00	Maintenance-Buildings	94.80	226.00	220.00	220.00	220.00	220.00	
48-11-331-00	Maintenance-Machinery	3,426.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
48-11-332-00	Maintenance-Vehicles	11,857.38	5,959.00	6,284.00	6,284.00	6,284.00	6,284.00	
	SERIES 3 TOTAL	95,461.68	89,085.00	89,404.00	89,404.00	89,404.00	89,404.00	.00
48-11-420-00	Advertising	.00	150.00	150.00	150.00	150.00	150.00	
48-11-460-00	Misc.-Operating Expen.	4,398.96	9,168.00	5,842.00	5,842.00	5,842.00	5,842.00	
	SERIES 4 TOTAL	4,398.96	9,318.00	5,992.00	5,992.00	5,992.00	5,992.00	.00
48-11-503-00	Capital Vehicles			36,500.00	36,500.00	36,500.00	36,500.00	
	SERIES 5 TOTAL	.00	.00	36,500.00	36,500.00	36,500.00	36,500.00	.00
COMPOST DIVISION TOTAL		191,430.14	205,435.00	246,806.00	246,806.00	246,806.00	255,067.00	.00

PLANNING AND ZONING

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-12-102-00	Clerical Salaries	26,702.51	34,506.00	36,820.00	38,903.00	39,442.00	39,442.00	
18-12-103-00	Super/Prof.	6,982.79	28,750.00	56,782.00	31,782.00	72,271.00	72,271.00	
18-12-107-00	Part-Time Wages			2,530.00	2,530.00	2,530.00	2,530.00	
18-12-111-00	Overtime	2,501.54	3,450.00	4,721.00	4,721.00	5,053.00	5,053.00	
18-12-125-00	Social Security	2,144.93	4,770.00	7,211.00	5,572.00	8,506.00	8,506.00	
18-12-128-00	Retirement	2,000.00	2,000.00	3,000.00	3,000.00	4,000.00	4,000.00	
18-12-131-00	Health Insurance	1,572.86	3,855.00	6,750.00	4,285.00	6,750.00	6,750.00	
18-12-132-00	Dental Insurance	280.50	663.00	812.00	490.00	812.00	812.00	
18-12-133-00	Life Insurance	89.10	201.00	339.00	276.00	339.00	339.00	
18-12-134-00	Short Term Disability	231.15	762.00	924.00	624.00	930.00	930.00	
18-12-135-00	Workers Compensation	98.58	234.00	414.00	320.00	476.00	476.00	
18-12-136-00	Unemployment Compensa.	69.32	105.00	115.00	86.00	115.00	115.00	
	SERIES 1 TOTAL	42,673.28	79,296.00	120,418.00	92,589.00	141,224.00	141,224.00	.00
18-12-201-00	Office Supplies	3,579.81	3,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
18-12-220-00	Printing	411.85	1,000.00	1,800.00	1,800.00	1,800.00	1,800.00	
18-12-230-00	Postage	6,534.35	5,889.00	6,000.00	6,000.00	6,000.00	6,000.00	
18-12-260-00	Telephone	1,550.20	1,000.00	1,675.00	1,675.00	1,675.00	1,675.00	
18-12-270-00	Dues & Fees	8,964.88	8,985.00	11,803.00	11,803.00	11,803.00	11,803.00	
18-12-280-00	Insurance	1,527.00	1,348.00	1,900.00	1,900.00	1,900.00	1,900.00	
	SERIES 2 TOTAL	22,568.09	21,222.00	27,178.00	27,178.00	27,178.00	27,178.00	.00
18-12-300-00	Travel & Meetings	265.31	780.00	978.00	938.00	938.00	938.00	
18-12-334-00	Maint.-Office Equip.	2,487.54	2,922.00	2,732.00	2,172.00	2,672.00	2,672.00	
18-12-351-00	Consultants-Planning	19,562.30	12,000.00	12,000.00	21,000.00	21,000.00	21,000.00	
18-12-352-00	Education & Training	333.32	400.00	638.00	638.00	638.00	638.00	
18-12-354-00	Consultants-Planning	1,671.00	1,715.00	12,700.00	12,700.00	12,700.00	12,700.00	
18-12-359-00	Other	2,725.21	1,000.00	1,800.00	.00	2,000.00	2,000.00	
	SERIES 3 TOTAL	27,044.68	18,817.00	30,848.00	37,448.00	39,948.00	39,948.00	.00

PLANNING AND ZONING

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-12-422-00	Advertising-Planning	2,610.19	1,000.00	1,500.00	1,500.00	1,500.00	1,500.00	
18-12-423-00	Advertising-ZBA	1,259.65	1,000.00	1,500.00	1,500.00	1,500.00	1,500.00	
	SERIES 4 TOTAL	3,869.84	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.00
18-12-501-00	Capital Expense-Build.			3,600.00	.00	.00	.00	
18-12-504-00	Office Equipment	1,648.17	8,229.00	3,420.00	5,023.00	5,023.00	5,023.00	
	SERIES 5 TOTAL	1,648.17	8,229.00	7,020.00	5,023.00	5,023.00	5,023.00	.00
PLANNING & ZONING TOTAL		97,804.06	129,564.00	188,464.00	165,238.00	216,373.00	216,373.00	.00

PARKS & RECREATION

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-13-107-00	Part-time	4,518.84	9,957.00	25,661.00	25,661.00	27,289.00	27,289.00	
18-13-125-00	Social Security	155.52	712.00	1,835.00	1,835.00	1,951.00	1,951.00	
18-13-128-00	Retirement			1,000.00	1,000.00	1,000.00	1,000.00	
18-13-131-00	Health Insurance			2,465.00	2,465.00	2,465.00	2,465.00	
18-13-132-00	Dental Insurance			322.00	322.00	322.00	322.00	
18-13-133-00	Life Insurance			150.00	92.00	92.00	92.00	
18-13-134-00	Short Term Disability			239.00	239.00	254.00	254.00	
18-13-135-00	Workers Compensation	130.05	513.00	1,860.00	1,860.00	1,978.00	1,978.00	
18-13-136-00	Unemployment Compensa.	8.89	50.00	29.00	29.00	29.00	29.00	
	SERIES 1 TOTAL	4,813.30	11,232.00	33,561.00	33,503.00	35,380.00	35,380.00	.00
18-13-201-00	Office Supplies	31.07	145.00	525.00	525.00	525.00	525.00	
18-13-202-00	Maintenance Supplies	.00	100.00	200.00	980.00	980.00	980.00	
18-13-203-00	Operating Supplies	169.93		750.00	750.00	750.00	750.00	

PARKS & RECREATION

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-13-220-00	Printing	426.00	672.00	700.00	700.00	700.00	700.00	
18-13-230-00	Postage	44.00	1,250.00	1,400.00	1,400.00	1,400.00	1,400.00	
18-13-241-00	Electricity	2,556.59	2,000.00	3,600.00	3,600.00	3,600.00	3,600.00	
18-13-243-00	Heating Oil	829.74	1,000.00	700.00	700.00	700.00	700.00	
18-13-250-00	Gas & Oil			500.00	500.00	500.00	500.00	
18-13-260-00	Telephone	102.69		396.00	396.00	396.00	396.00	
18-13-270-00	Dues & Membership	25.00	25.00	41.00	41.00	41.00	41.00	
18-13-280-00	Insurance	1,234.00	1,141.00	1,600.00	1,600.00	1,600.00	1,600.00	
	SERIES 2 TOTAL	5,419.02	6,333.00	10,412.00	11,192.00	11,192.00	11,192.00	.00
18-13-300-00	Travel & Meetings	153.00	200.00	200.00	200.00	200.00	200.00	
18-13-321-00	Maintenance Buildings	192.13	200.00	720.00	720.00	720.00	720.00	
18-13-322-00	Maintenance Grounds	5,520.59	51,775.00	16,000.00	16,000.00	16,000.00	16,000.00	
18-13-331-00	Maintenance Equipment	.00	45.00	780.00	.00	.00	.00	
18-13-332-00	Maintenance-Vehicles	182.86		1,000.00	100.00	100.00	100.00	
18-13-371-00	MYA	43,568.00	48,204.00	52,000.00	48,204.00	48,204.00	52,000.00	
18-13-372-00	Fourth of July	2,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	
18-13-373-00	Memorial Day	500.00	500.00	500.00	500.00	500.00	500.00	
18-13-374-00	Programs	1,878.45	5,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
	SERIES 3 TOTAL	54,495.03	109,224.00	94,700.00	89,224.00	89,224.00	93,020.00	.00
18-13-420-00	Advertising	236.37		300.00	250.00	250.00	250.00	
	SERIES 4 TOTAL	236.37	.00	300.00	250.00	250.00	250.00	.00
18-13-508-00	Operating Equip.	199.97	975.00	18,000.00	.00	.00	.00	
	SERIES 5 TOTAL	199.97	975.00	18,000.00	.00	.00	.00	.00
PARKS & RECREATION TOTAL		65,163.69	127,764.00	156,973.00	134,169.00	136,046.00	139,842.00	.00

LIBRARY

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-15-103-00	Super/Prof. Salaries	76,123.82	95,554.00	110,466.00	110,466.00	110,446	110,446	
18-15-104-00	Hourly Wages	67,826.33	76,496.00	93,952.00	93,952.00	93,952.00	93,952.00	
18-15-125-00	Social Security	10,213.64	12,302.00	14,616.00	14,616.00	14,616.00	14,616.00	
18-15-128-00	Retirement	5,200.00	7,200.00	7,400.00	7,400.00	7,400.00	7,400.00	
18-15-131-00	Health Insurance	3,728.68	5,733.00	7,015.00	7,015.00	7,015.00	7,015.00	
18-15-132-00	Dental Insurance	324.84	499.00	729.00	729.00	729.00	729.00	
18-15-133-00	Life Insurance	279.51	371.00	518.00	518.00	518.00	518.00	
18-15-134-00	Short Term Disability	642.11	1,289.00	1,027.00	1,027.00	1,027.00	1,027.00	
18-15-135-00	Workers Compensation	757.90	602.00	1,320.00	1,320.00	1,320.00	1,320.00	
18-15-136-00	Unemployment Compensa.	298.88	522.00	462.00	462.00	462.00	462.00	
	SERIES 1 TOTAL	165,413.71	200,568.00	237,505.00	237,505.00	237,505.00	237,505.00	.00
18-15-201-00	Office Supplies	4,222.37	4,341.00	4,585.00	4,585.00	4,585.00	4,585.00	
18-15-202-00	Maintenance Supplies	2,270.97	1,950.00	2,400.00	2,400.00	2,400.00	2,400.00	
18-15-212-00	Rentals	.00	100.00	100.00	100.00	100.00	100.00	
18-15-220-00	Printing	164.57	200.00	250.00	250.00	250.00	250.00	
18-15-230-00	Postage	1,671.18	1,339.00	1,812.00	1,812.00	1,812.00	1,812.00	
18-15-241-00	Electricity	9,029.59	10,703.00	11,596.00	11,596.00	11,596.00	11,596.00	
18-15-243-00	Heating Oil	1,094.82	2,500.00	2,500.00	2,500.00	2,500.00	1,375.00	
18-15-244-00	Water	561.20	540.00	540.00	540.00	540.00	540.00	
18-15-245-00	Sewer	139.32	100.00	90.00	90.00	90.00	90.00	
18-15-260-00	Telephone	3,757.94	4,273.00	4,614.00	4,614.00	4,614.00	4,614.00	
18-15-270-00	Dues & Fees	313.00	354.00	369.00	369.00	369.00	369.00	
18-15-280-00	Insurance	5,367.00	4,845.00	6,900.00	6,900.00	6,900.00	6,900.00	
	SERIES 2 TOTAL	28,591.96	31,245.00	35,756.00	35,756.00	35,756.00	34,631.00	00
18-15-300-00	Travel and Meetings	954.35	1,420.00	1,760.00	1,760.00	1,760.00	1,760.00	
18-15-320-00	Maint.-Building & Gro.	4,519.58	3,145.00	4,687.00	4,687.00	4,687.00	4,687.00	
18-15-334-00	Maint.-Equip.	3,086.67	2,577.00	3,835.00	3,835.00	3,835.00	3,835.00	
18-15-352-00	Education & Training	288.00	730.00	885.00	885.00	885.00	885.00	

LIBRARY

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-15-353-00	Computer	1,741.89	2,760.00	2,760.00	2,760.00	2,760.00	2,760.00	
18-15-359-00	Outside Services	138.00	200.00	200.00	200.00	200.00	200.00	
	SERIES 3 TOTAL	10,728.49	10,832.00	14,127.00	14,127.00	14,127.00	14,127.00	.00
18-15-420-00	Advertising	505.68	200.00	350.00	350.00	350.00	350.00	
18-15-450-00	Library Materials	54,160.29	64,999.00	75,730.00	75,730.00	75,730.00	75,730.00	
	SERIES 4 TOTAL	54,665.97	65,199.00	76,080.00	76,080.00	76,080.00	76,080.00	.00
18-15-504-00	Office Equip.	1,326.05	3,495.00	2,350.00	2,000.00	2,000.00	2,000.00	
18-15-508-00	Capital Improvements	7,239.25	16,000.00	12,992.00	13,342.00	13,342.00	13,342.00	
	SERIES 5 TOTAL	8,565.30	19,495.00	15,342.00	15,342.00	15,342.00	15,342.00	.00
LIBRARY TOTAL		267,965.43	327,339.00	378,810.00	378,810.00	378,810.00	377,685.00	.00

PUBLIC WORKS EQUIPMENT MAINTENANCE

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-16-103-00	Super/Prof. Salaries	24,475.82	28,062.00	28,596.00	28,596.00	29,984.00	29,984.00	
18-16-104-00	Hourly Wages	49,730.61	63,014.00	65,461.00	65,761.00	65,761.00	71,795.00	
18-16-105-00	Super/Prof. Emer. Comp.	.00		1,000.00	.00	.00	.00	
18-16-111-00	Overtime	3,217.02	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
18-16-125-00	Social Security	5,516.03	6,727.00	7,011.00	6,940.00	7,060.00	7,492.00	
18-16-128-00	Retirement	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
18-16-131-00	Health Insurance	3,834.83	7,470.00	8,305.00	6,750.00	6,750.00	6,750.00	
18-16-132-00	Dental Insurance	279.60	735.00	574.00	574.00	574.00	1,288.00	
18-16-133-00	Life Insurance	255.64	259.00	281.00	281.00	281.00	281.00	
18-16-134-00	Short Term Disability	529.94	782.00	737.00	737.00	753.00	753.00	
18-16-135-00	Workers Compensation	3,257.59	4,281.00	6,276.00	6,167.00	6,256.00	6,642.00	

PUBLIC WORKS EQUIPMENT MAINTENANCE

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-16-136-00	Unemployment Compensa.	160.40	140.00	115.00	115.00	115.00	115.00	
	SERIES 1 TOTAL	92,257.48	115,470.00	122,356.00	119,921.00	121,534.00	129,100.00	.00
18-16-201-00	Office Supplies	97.00	55.00	55.00	55.00	55.00	55.00	
18-16-202-00	Maint. Supplies	.00	160.00	160.00	160.00	160.00	160.00	
18-16-203-00	Operating Supplies	7,235.42	7,000.00	8,000.00	8,000.00	8,000.00	8,000.00	
18-16-204-00	Uniforms	653.35	868.00	868.00	868.00	868.00	868.00	
18-16-220-00	Printing	.00	170.00	170.00	170.00	170.00	170.00	
18-16-230-00	Postage	.00	25.00	25.00	25.00	25.00	25.00	
18-16-250-00	Gas & Oil	.00	936.00	624.00	.00	.00	.00	
18-16-260-00	Telephone	931.42	924.00	924.00	924.00	924.00	924.00	
18-16-270-00	Dues & Fees	.00	50.00	50.00	.00	.00	.00	
18-16-280-00	Insurance	2,041.00	1,880.00	2,700.00	2,700.00	2,700.00	2,700.00	
	SERIES 2 TOTAL	10,958.19	12,068.00	13,576.00	12,902.00	12,902.00	12,902.00	.00
18-16-300-00	Travel and Meetings	93.00	125.00	125.00	125.00	125.00	125.00	
18-16-331-00	Maint.-Machinery	1,973.73	1,000.00	1,500.00	1,750.00	1,750.00	1,750.00	
18-16-332-00	Maint. Vehicles	312.29	300.00	300.00	300.00	300.00	300.00	
18-16-352-00	Education & Training	76.00	300.00	300.00	300.00	300.00	300.00	
	SERIES 3 TOTAL	2,455.02	1,725.00	2,225.00	2,475.00	2,475.00	2,475.00	.00
18-16-420-00	Advertising	44.28	100.00	100.00	100.00	100.00	100.00	
18-16-460-00	Physical Exam	41.50	50.00	50.00	50.00	50.00	50.00	
	SERIES 4 TOTAL	85.78	150.00	150.00	150.00	150.00	150.00	.00
18-16-502-00	Buildings		5,000.00	.00	.00	.00	.00	
18-16-508-00	Operating Equipment	6,435.72	5,750.00	4,750.00	4,500.00	4,500.00	4,500.00	
	SERIES 5 TOTAL	6,435.72	10,750.00	4,750.00	4,500.00	4,500.00	4,500.00	.00
EQUIP. MAINT. TOTAL		112,192.19	140,163.00	143,057.00	139,948.00	141,561.00	149,127.00	.00

PUBLIC WORKS BUILDINGS & GROUNDS MAINT.

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-17-104-00	Hourly Wages	15,517.80	17,342.00	19,440.00	19,440.00	22,151.00	22,151.00	
18-17-107-00	Part Time	5,310.00	8,050.00	8,862.00	8,862.00	8,862.00	8,862.00	
18-17-111-00	Overtime	1,043.04	2,502.00	2,752.00	2,752.00	2,988.00	2,988.00	
18-17-125-00	Social Security	1,553.25	1,994.00	2,220.00	2,220.00	2,431.00	2,431.00	
18-17-128-00	Retirement	1,000.00	1,000.00	1,400.00	1,400.00	1,400.00	1,400.00	
18-17-131-00	Health Insurance	2,366.99	2,217.00	2,465.00	2,465.00	2,465.00	2,465.00	
18-17-132-00	Dental Insurance	279.60	294.00	322.00	322.00	322.00	322.00	
18-17-133-00	Life Insurance	53.13	58.00	92.00	63.00	63.00	63.00	
18-17-134-00	Short Term Disability	129.12	243.00	181.00	181.00	206.00	206.00	
18-17-135-00	Workers Compensation	1,053.73	1,450.00	2,107.00	2,107.00	2,377.00	2,377.00	
18-17-136-00	Unemployment Compensa.	45.46	70.00	86.00	66.00	66.00	66.00	
	SERIES 1 TOTAL	28,352.12	35,220.00	39,927.00	39,878.00	43,331.00	43,331.00	.00
18-17-202-00	Maintenance Supplies	2,086.14		.00	.00	.00	.00	
18-17-203-00	Operating Supplies	930.40	4,200.00	4,320.00	4,475.00	4,475.00	4,475.00	
18-17-204-00	Uniforms	200.00	225.00	225.00	225.00	225.00	225.00	
18-17-212-00	Equip. Rental	.00	50.00	200.00	150.00	150.00	150.00	
18-17-220-00	Printing	.00	25.00	25.00	25.00	25.00	25.00	
18-17-241-00	Electricity	16,176.78	20,500.00	21,600.00	21,577.00	21,577.00	21,577.00	
18-17-243-00	Heating Oil	2,075.30	4,500.00	2,500.00	1,670.00	1,670.00	1,670.00	
18-17-244-00	Water	1,155.55	1,100.00	1,300.00	1,300.00	1,300.00	1,300.00	
18-17-245-00	Sewer	366.48	400.00	200.00	180.00	180.00	180.00	
18-17-280-00	Insurance	2,872.00	1,876.00	2,700.00	2,700.00	2,700.00	2,700.00	
	SERIES 2 TOTAL	25,862.65	32,876.00	33,070.00	32,302.00	32,302.00	32,302.00	.00
18-17-300-00	Travel and Meetings	16.60	100.00	100.00	100.00	100.00	100.00	
18-17-321-00	Maint.-Buildings	6,113.92	5,025.00	11,900.00	6,763.00	6,763.00	6,763.00	
18-17-322-00	Maint.-Grounds	5,288.39	1,600.00	1,800.00	1,800.00	1,800.00	1,800.00	
18-17-331-00	Maint.-Machinery	958.85	400.00	400.00	400.00	400.00	400.00	
18-17-352-00	Education & Training	.00	100.00	100.00	100.00	100.00	100.00	
	SERIES 3 TOTAL	12,377.76	7,225.00	14,300.00	9,163.00	9,163.00	9,163.00	.00

PUBLIC WORKS BUILDINGS & GROUNDS MAINT.

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-17-420-00	Advertising	.00		100.00	100.00	100.00	100.00	
	SERIES 4 TOTAL	.00	.00	100.00	100.00	100.00	100.00	.00
18-17-502-00	Buildings	500.00	24,200.00	.00	.00	.00	.00	
18-17-508-00	Operating Equipment	607.96	1,050.00	2,825.00	2,550.00	2,550.00	2,550.00	
	SERIES 5 TOTAL	1,107.96	25,250.00	2,825.00	2,550.00	2,550.00	2,550.00	.00
BLDGS. & GRNDS MAINT. TOTAL		67,700.49	100,571.00	90,222.00	83,993.00	87,446.00	87,446.00	.00

TOWN MANAGER

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-21-103-00	Super/Prof. Salaries	43,870.52	50,529.00	51,500.00	51,500.00	51,500.00	51,500.00	
18-21-125-00	Social Security	2,864.82	3,003.00	3,132.00	3,132.00	3,132.00	3,132.00	
18-21-128-00	Retirement	3,119.63	3,613.00	3,682.00	3,682.00	3,682.00	3,682.00	
18-21-131-00	Health Insurance	1,968.72	2,217.00	2,465.00	2,465.00	2,465.00	2,465.00	
18-21-132-00	Dental Insurance	279.60	294.00	322.00	322.00	322.00	322.00	
18-21-133-00	Life Insurance	302.38	315.00	325.00	325.00	325.00	325.00	
18-21-134-00	Short Term Disability	570.09	630.00	282.00	282.00	282.00	282.00	
18-21-135-00	Workers Compensation	144.07	2,592.00	211.00	211.00	211.00	211.00	
18-21-136-00	Unemployment Compensa.	97.18	35.00	29.00	29.00	29.00	29.00	
	SERIES 1 TOTAL	53,217.01	63,228.00	61,948.00	61,948.00	61,948.00	61,948.00	.00
18-21-201-00	Office Supplies	125.00	125.00	125.00	225.00	225.00	225.00	
18-21-250-00	Gas & Oil	326.70	330.00	281.00	281.00	281.00	281.00	
18-21-260-00	Telephone	1,773.24	1,822.00	2,435.00	2,435.00	1,935.00	1,935.00	
18-21-270-00	Dues & Fees	370.54	370.00	370.00	370.00	370.00	370.00	
18-21-280-00	Insurance	1,171.00	1,211.00	1,700.00	1,700.00	1,700.00	1,700.00	
	SERIES 2 TOTAL	3,766.48	3,858.00	4,911.00	5,011.00	4,511.00	4,511.00	.00
18-21-300-00	Travel and Meetings	302.24	350.00	350.00	350.00	350.00	350.00	
18-21-332-00	Maint. Vehicles	174.05	150.00	199.00	199.00	199.00	199.00	
18-21-352-00	Education & Training	1,428.00	500.00	500.00	500.00	500.00	500.00	
	SERIES 3 TOTAL	1,904.29	1,000.00	1,049.00	1,049.00	1,049.00	1,049.00	.00
18-21-504-00	Office Equip.	.00	150.00	100.00	.00	.00	.00	
	SERIES 5 TOTAL	.00	150.00	100.00	.00	.00	.00	.00
TOWN MANAGER TOTAL		58,887.78	68,236.00	68,008.00	68,008.00	67,508.00	67,508.00	.00

CODE ENFORCEMENT & INSPECTION

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-22-102-00	Clerical Salaries	18,873.33	31,396.00	46,113.00	46,353.00	50,243.00	50,243.00	
18-22-103-00	Super/Prof. Salaries	43,468.88	52,335.00	112,954.00	91,754.00	101,460.00	101,460.00	
18-22-104-00	Hourly	13,169.45	26,984.00	1,190.00	1,190.00	1,190.00	1,190.00	
18-22-105-00	Prof. & Super Overtime		2,070.00	1,729.00	.00	.00	.00	
18-22-107-00	Part Time Wages	10,191.45	2,791.00	8,000.00	8,000.00	8,000.00	8,000.00	
18-22-125-00	Social Security	6,049.48	8,264.00	12,159.00	10,532.00	11,504.00	11,504.00	
18-22-128-00	Retirement	3,400.00	3,728.00	4,728.00	4,728.00	4,728.00	4,728.00	
18-22-131-00	Health Insurance	5,380.07	7,483.00	11,603.00	10,238.00	10,238.00	10,238.00	
18-22-132-00	Dental Insurance	334.79	910.00	993.00	947.00	947.00	947.00	
18-22-133-00	Life Insurance	232.71	333.00	576.00	455.00	455.00	455.00	
18-22-134-00	Short Term Disability	615.65	1,396.00	1,427.00	1,281.00	1,411.00	1,411.00	
18-22-135-00	Workers Compensation	3,239.67	4,406.00	8,963.00	7,427.00	8,147.00	8,147.00	
18-22-136-00	Unemployment Compensa.	177.16	222.00	226.00	197.00	197.00	197.00	
	SERIES 1 TOTAL	105,132.64	142,318.00	210,661.00	183,102.00	198,520.00	198,520.00	.00
18-22-201-00	Office Supplies	1,443.49	1,627.00	2,050.00	2,000.00	2,000.00	2,000.00	
18-22-203-00	Operating Supplies	371.11	300.00	350.00	350.00	350.00	350.00	
18-22-220-00	Printing	541.74	760.00	795.00	795.00	795.00	795.00	
18-22-230-00	Postage	518.40	629.00	975.00	975.00	975.00	975.00	
18-22-250-00	Gas & Oil	1,018.79	1,080.00	1,500.00	1,500.00	1,500.00	1,500.00	
18-22-260-00	Telephone	2,896.26	2,442.00	4,046.00	4,046.00	4,046.00	4,046.00	
18-22-270-00	Dues & Fees	346.87	450.00	475.00	463.00	463.00	463.00	
18-22-280-00	Insurance	2,600.00	2,525.00	3,600.00	3,600.00	3,600.00	3,600.00	
	SERIES 2 TOTAL	9,736.66	9,813.00	13,791.00	13,729.00	13,729.00	13,729.00	.00
18-22-300-00	Travel and Meetings	316.18	570.00	670.00	570.00	570.00	570.00	
18-22-332-00	Maint. Vehicles	513.88	650.00	800.00	700.00	700.00	1,300.00	
18-22-334-00	Maint.-Office Equip.	123.00	106.00	1,090.00	1,080.00	1,102.00	1,102.00	
18-22-335-00	Maint.-Communications	100.00	125.00	155.00.	155.00	155.00	155.00	
18-22-352-00	Education & Training	717.37	675.00	975.00	775.00	775.00	775.00	
18-22-359-00	Other	.00		2,500.00	.00	.00	.00	
	SERIES 3 TOTAL	1,770.43	2,126.00	6,190.00	3,280.00	3,302.00	3,902.00	.00

CODE ENFORCEMENT & INSPECTION

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-22-420-00	Advertising	.00	200.00	200.00	200.00	200.00	200.00	
	SERIES 4 TOTAL	.00	200.00	200.00	200.00	200.00	200.00	.00
18-22-503-00	Vehicles			24,000.00	10,000.00	10,000.00	.00	
18-22-504-00	Office Equip.	248.71	375.00	10,700.00	1,050.00	1,050.00	1,050.00	
18-22-508-00	Operating Equipment			2,500.00	1,000.00	1,000.00	1,000.00	
	SERIES 5 TOTAL	248.71	375.00	37,200.00	12,050.00	12,050.00	2,050.00	.00
C. E. & I. TOTAL		116,888.44	154,832.00	268,042.00	212,361.00	227,801.00	218,401.00	.00

BUDGET COMMITTEE

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-23-102-00	Clerical Salaries	752.00	748.00	1,916.00	1,916.00	1,050.00	2,374.00	
18-23-125-00	Social Security	53.71	53.00	137.00	137.00	75.00	137.00	
18-23-135-00	Workers Compensation	2.64	3.00	8.00	8.00	4.00	8.00	
18-23-136-00	Unemployment Compensa.	1.56	3.00	8.00	8.00	4.00	8.00	
	SERIES 1 TOTAL	809.91	807.00	2,069.00	2,069.00	1,133.00	2,527.00	.00
18-23-201-00	Office Supplies	52.99	100.00	100.00	100.00	100.00	100.00	
18-23-230-00	Postage	105.44	100.00	125.00	125.00	125.00	125.00	
18-23-280-00	Insurance	13.00		.00	.00	.00	.00	
	SERIES 2 TOTAL	171.43	200.00	225.00	225.00	225.00	225.00	.00
18-23-420-00	Advertising	115.50	225.00	250.00	250.00	250.00	250.00	
18-23-460-00	Misc. Expenses	10.25		100.00	100.00	.00	.00	
	SERIES 4 TOTAL	125.75	225.00	350.00	350.00	250.00	250.00	.00
BUDGET COMMITTEE TOTAL		1,107.09	1,232.00	2,644.00	2,644.00	1,608.00	3,002.00	.00

TOWN CLERK/TAX COLLECTOR

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-24-101-00	Town Off. Sal.	31,149.45	35,748.00	36,425.00	36,425.00	36,425.00	36,425.00	
18-24-102-00	Clerical Salaries	48,781.57	60,555.00	71,638.00	71,638.00	86,999.00	86,999.00	
18-24-103-00	Super/Prof. Salaries	15,372.73	20,332.00	20,337.00	20,337.00	22,167.00	22,167.00	
18-24-107-00	Part Time Wages	3,723.57	5,382.00	.00	.00	.00	.00	
18-24-111-00	Overtime	166.84	1,019.00	600.00	600.00	750.00	750.00	
18-24-125-00	Social Security	4,963.67	6,241.00	6,619.00	6,619.00	7,859.00	7,859.00	
18-24-128-00	Retirement	8,176.14	8,942.00	8,990.00	8,990.00	9,590.00	9,590.00	
18-24-131-00	Health Insurance	9,128.11	9,108.00	12,590.00	12,590.00	12,590.00	12,590.00	
18-24-132-00	Dental Insurance	1,000.24	1,094.00	1,527.00	1,527.00	1,527.00	1,527.00	
18-24-133-00	Life Insurance	397.30	429.00	528.00	528.00	528.00	528.00	
18-24-134-00	Short Term Disability	807.60	1,420.00	1,134.00	1,134.00	1,295.00	1,295.00	
18-24-135-00	Workers Compensation	313.52	430.00	527.00	527.00	598.00	598.00	
18-24-136-00	Unemployment Compensa.	198.67	233.00	200.00	200.00	200.00	200.00	
	SERIES 1 TOTAL	124,179.41	150,933.00	161,115.00	161,115.00	180,528.00	180,528.00	.00
18-24-201-00	Office Supplies	1,902.94	2,100.00	2,245.00	2,845.00	2,845.00	2,845.00	
18-24-220-00	Printing	2,585.40	4,077.00	3,525.00	3,525.00	3,525.00	3,525.00	
18-24-230-00	Postage	7,176.27	7,720.00	5,740.00	5,740.00	5,740.00	5,740.00	
18-24-260-00	Tel & Tel	1,715.37	1,750.00	1,790.00	1,790.00	1,790.00	1,790.00	
18-24-270-00	Dues & Fees	37.00	47.00	47.00	47.00	47.00	47.00	
18-24-280-00	Insurance	2,991.00	2,832.00	4,050.00	4,050.00	4,050.00	4,050.00	
	SERIES 2 TOTAL	16,407.98	18,526.00	17,397.00	17,997.00	17,997.00	17,997.00	.00
18-24-300-00	Travel & Meetings	1,073.14	1,630.00	1,800.00	1,800.00	1,800.00	1,800.00	
18-24-334-00	Maint. Off. Equip.	420.45	995.00	885.00	885.00	885.00	885.00	
18-24-352-00	Educ. & Train.	40.00	500.00	.00	.00	.00	.00	
18-24-359-00	Outside Serv.-Other	3,083.00	4,563.00	4,630.00	4,630.00	4,630.00	4,630.00	
	SERIES 3 TOTAL	4,616.59	7,688.00	7,315.00	7,315.00	7,315.00	7,315.00	.00
18-24-410-00	Elec. & Reg.	591.75	619.00	878.00	878.00	878.00	878.00	
18-24-420-00	Advertising	285.60	504.00	469.00	414.00	414.00	414.00	

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-24-430-00	Dogs	179.16	300.00	300.00	300.00	300.00	300.00	
	SERIES 4 TOTAL	1,056.51	1,423.00	1,647.00	1,592.00	1,592.00	1,592.00	.00
18-24-504-00	Office Equip.	810.00	777.00	1,600.00	1,000.00	1,000.00	1,000.00	
	SERIES 5 TOTAL	810.00	777.00	1,600.00	1,000.00	1,000.00	1,000.00	.00
TOWN CLERK/TAX COLLECTOR TOTAL		147,070.49	179,347.00	189,074.00	189,019.00	208,432.00	208,432.00	.00

WELFARE

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-25-103-00	Welfare Director		3,000.00	3,000.00	500.00	.00	.00	
18-25-125-00	Social Security		215.00	215.00	36.00	.00	.00	
18-25-135-00	Worker's Compensation		11.00	13.00	2.00	.00	.00	
18-25-136-00	Unemployment		15.00	13.00	2.00	.00	.00	
	SERIES 1 TOTAL	.00	3,241.00	3,241.00	540.00	.00	.00	.00
18-25-201-00	Off. Supplies	50.00	100.00	100.00	100.00	100.00	100.00	
18-25-210-00	Rentals	8,267.99	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
18-25-230-00	Postage	50.00	50,00	50.00	50.00	50.00	50.00	
18-25-241-00	Electricity	3,597.38	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
18-25-242-00	Gas	169.00	300.00	300.00	300.00	300.00	300.00	
18-25-243-00	Heating Oil	993.91	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
18-25-250-00	Gas and Oil	80.00	250.00	300.00	300.00	300.00	300.00	
18-25-260-00	Telephone	607.08	300.00	500.00	500.00	500.00	500.00	
18-25-270-00	Dues and Fees	25.00	25.00	25.00	25.00	25.00	25.00	
18-25-280-00	Insurance	2.00		.00	.00	.00	.00	
	SERIES 2 TOTAL	13,842.36	19,025.00	19,275.00	19,275.00	19,275.00	19,275.00	.00
18-25-300-00	Travel & Mtgs.	146.21	350.00	350.00	350.00	350.00	350.00	
18-25-351-00	Juveniles	28,400.44	1,300.00	1,100.00	1,100.00	1,100.00	1,100.00	
18-25-352-00	Educ. & Train.	30.00	50.00	50.00	50.00	50.00	50.00	
	SERIES 3 TOTAL	28,576.65	1,700.00	1,500.00	1,500.00	1,500.00	1,500.00	.00
18-25-401-00	Food	3,841.84	4,000.00	4,000.00	3,000.00	3,000.00	3,000.00	
18-25-402-00	Medical	2,273.37	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
18-25-405-00	Old Age Assist.	9,254.27		.00	.00	.00	.00	
18-25-406-00	Misc. Oper. Exp.	1,351.50	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
	SERIES 4 TOTAL	16,720.98	10,000.00	10,000.00	9,000.00	9,000.00	9,000.00	.00
18-25-504-00	Office Equipment		400.00	.00	.00	.00	.00	
	SERIES 5 TOTAL	.00	400.00	.00	.00	.00	.00	.00
WELFARE TOTAL		59,139.99	34,366.00	34,016.00	30,315.00	29,775.00	29,775.00	.00

FINANCE DEPARTMENT

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-26-103-00	Super/Prof. Salaries	49,837.01	57,218.00	75,113.00	75,113.00	90,869.00	90,869.00	
18-26-125-00	Social Security	3,533.32	4,092.00	5,371.00	5,371.00	6,497.00	6,497.00	
18-26-128-00	Retirement	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
18-26-131-00	Health Insurance	3,535.37	3,855.00	5,973.00	5,973.00	5,973.00	5,973.00	
18-26-132-00	Dental Insurance	410.04	431.00	680.00	680.00	680.00	680.00	
18-26-133-00	Life Insurance	131.01	143.00	218.00	218.00	218.00	218.00	
18-26-134-00	Short Term Disability	426.08	582.00	679.00	679.00	687.00	687.00	
18-26-135-00	Workers Compensation	163.21	201.00	308.00	308.00	373.00	373.00	
18-26-136-00	Unemployment Compensa.	103.42	70.00	87.00	87.00	87.00	87.00	
	SERIES 1 TOTAL	60,139.46	68,592.00	90,429.00	90,429.00	107,384.00	107,384.00	.00
18-26-201-00	Office Supplies	210.03	250.00	1,310.00	1,160.00	1,160.00	1,160.00	
18-26-270-00	Dues & Fees	75.00	125.00	95.00	95.00	95.00	95.00	
18-26-271-00	Subscriptions	159.00	237.00	255.00	255.00	255.00	255.00	
18-26-280-00	Insurance	872.00	773.00	1,100.00	1,100.00	1,100.00	1,100.00	
	SERIES 2 TOTAL	1,316.03	1,385.00	2,760.00	2,610.00	2,610.00	2,610.00	.00
18-26-300-00	Travel & Meetings	275.47	418.00	586.00	586.00	586.00	586.00	
18-26-334-00	Maint.-Office Equip.	.00	50.00	185.00	50.00	50.00	50.00	
18-26-352-00	Education & Training	534.95	692.00	815.00	815.00	815.00	815.00	
18-26-359-00	Outside Services			350.00	350.00	350.00	350.00	
	SERIES 3 TOTAL	810.42	1,160.00	1,936.00	1,801.00	1,801.00	1,801.00	.00
18-26-420-00	Advertising			100.00	100.00	100.00	100.00	
	SERIES 4 TOTAL	.00	.00	100.00	100.00	100.00	100.00	.00
18-26-504-00	Office Equipment	.00	250.00	1,200.00	.00	.00	.00	
	SERIES 5 TOTAL	.00	250.00	1,200.00	.00	.00	.00	.00
FINANCE DEPT. TOTAL		62,265.91	71,387.00	96,425.00	94,940.00	111,895.00	111,895.00	.00

DEBT SERVICE

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-27-601-00	Interest-TAN	.00	50.00	50.00	50.00	50.00	50.00	
18-27-602-00	Interest-Notes & Bonds	585,503.60	518,322.00	660,986.00	555,986.00	555,986.00	555,986.00	
18-27-604-00	Principal-Notes & Bonds	1,170,000.00	1,170,000.00	1,470,000.00	1,170,000.00	1,170,000.00	1,170,000.00	
18-27-609-00	Bond Registration	600.35	2,000	2,000.	2,000.	2,000.	2,000.	
	SERIES 6 TOTAL	1,756,103.95	1,690,372.00	2,133,036.00	1,728,036.00	1,728,036.00	1,728,036.00	.00
DEBT SERVICE TOTAL		1,756,103.95	1,690,372.00	2,133,036.00	1,728,036.00	1,728,036.00	1,728,036.00	.00

HEALTH DEPARTMENT

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-28-103-00	Super/Prof. Salaries		3,200.00	3,262.00	3,262.00	3,262.00	3,262.00	
18-28-125-00	Social Security		229.00	233.00	233.00	233.00	233.00	
18-28-128-00	Retirement		218.00	272.00	272.00	272.00	272.00	
18-28-131-00	Health Insurance		178.00	227.00	227.00	227.00	227.00	
18-28-132-00	Dental Insurance		17.00	21.00	21.00	21.00	21.00	
18-28-133-00	Life Insurance		13.00	15.00	15.00	15.00	15.00	
18-28-134-00	Short Term Disability		45.00	30.00	30.00	30.00	30.00	
18-28-135-00	Workers Compensation		164.00	236.00	236.00	236.00	236.00	
18-28-136-00	Unemployment Compensa.		16.00	6.00	6.00	6.00	6.00	
	SERIES 1 TOTAL	.00	4,080.00	4,302.00	4,302.00	4,302.00	4,302.00	.00
18-28-201-00	Office Supplies		100.00	65.00	65.00	65.00	65.00	
18-28-203-00	Operating Supplies		183.00	275.00	275.00	275.00	275.00	
18-28-220-00	Printing		90.00	90.00	90.00	90.00	90.00	
18-28-230-00	Postage		60.00	60.00	60.00	60.00	60.00	
18-28-250-00	Gas & Oil		90.00	60.00	60.00	60.00	60.00	

HEALTH DEPARTMENT

ACCT. NO.	DESCRIPTION	85-86 ACTUAL	86-87 BUD.	87-88 DEPT.	87-88 MGR.	87-88 BOS.	87-88 BUD. COM.	VOTED
18-28-260-00	Telephone			414.00	414.00	414.00	414.00	
18-28-270-00	Dues & Fees		40.00	50.00	50.00	50.00	50.00	
	SERIES 2 TOTAL	.00	563.00	1,014.00	1,014.00	1,014.00	1,014.00	.00
18-28-300-00	Travel and Meetings		100.00	100.00	100.00	100.00	100.00	
18-28-352-00	Education & Training		304.00	450.00	300.00	300.00	300.00	
18-28-359-00	Outside Services			15,000.00	1,000.00	1,000.00	1,000.00	
	SERIES 3 TOTAL	.00	404.00	15,550.00	1,400.00	1,400.00	1,400.00	.00
18-28-403-00	Health Services		36,894.00	45,841.00	45,841.00	46,341.00	47,433.00	
	SERIES 4 TOTAL	.00	36,894.00	45,841.00	45,841.00	46,341.00	47,433.00	.00
18-28-504-00	Office Equip.		200.00	.00	.00	.00	.00	
	SERIES 5 TOTAL	.00	200.00	.00	.00	.00	.00	.00
HEALTH DEPT. TOTAL		.00	42,141.00	66,707.00	52,557.00	53,057.00	54,149.00	.00
TOTAL BUDGET		**8,287,189.47**	**9,697,146.00**	**11,617,960.00**	**10,649,511.00**	**11,096,507.00**	**11,210,711.00**	**.00**

TOTAL MUNICIPAL OPERATING BUDGET

Summary	Actual 1985/86	Budget 1986/87	Proposed 1987/88	Increase Amount	Decrease %
Personal services	$3,841,494	$4,766,639	$5,639,248	$872,609	18.31
Other operating expenses	2,284,010	2,652,823	2,831,908	179,085	6.75
Capital Outlay	405,582	587,312	1,011,519	424,207	72.23
Debt Service	1,756,104	1,690,372	1,728,036	37,664	2.23
Total	$8,287,190	$9,697,146	$11,210,711	$1,513,565	15.61

Genral non-union wage adjustments and merit increases	$ 245,714
Wage and benefit increases per police union contract	65,968
Wage and benefit increases per public works union contract	120,047
Additional payroll period	76,439
Staffing changes (see "PERSONNEL" on page 4)	222,369
Net decrease in retirement and group insurance rates	(25,066)
Police traffic details	20,065
Retroactive state retirement system contribution adjustment re: Communications Division budgeted in 1986/87	(12,482)
Increased overtime coverage in Police ($10,134), Fire ($21,602), Ambulance ($12,187), and Highway ($14,070) Departments	57,993
Net effect of attrition, full-year funding of new hires and wage increases only partially funded in 1986/87, and other payroll adjustments:	
Fire Department	32,246
Police Department	14,889
Sewer Division	18,778
Library	32,061
Other departments	19,088
Office, maintenance and operating supplies	14,445
Rental of portable asphalt crushing plant budgeted in 1986/87	(14,000)
Utilities and telephone	47,812
Gasoline and diesel fuel	(24,267)
General insurance	71,455
Sewer plant chemicals and bulking agent	(58,800)
Athletic field improvements budgeted in 1986/87	(50,000)

Athletic field maintenance	14,225
Repair and maintenance of fire vehicles	25,710
Repair and maintenance of other equipment	16,758
Contractual raising of manholes, catch basins and other road structures	14,000
Road failure replacement	15,000
Other road maintenance	11,775
Master Plan update	12,000
Recreation programs	13,099
Library materials	10,731
Transfer to capital reserve funds	475,678
Other capital outlay	(51,471)
Semi-annual interest payment on RPMP bonds expected to be issued in July 1987 and related registration and transfer fees	106,000
Declining bond interest costs as principal is reduced annually	(67,336)
Other minor changes	42,642
	$1,513,565

PERSONNEL

	BUDGET 1986/87		PROPOSED 1987/88	
	Full-time	Part-time*	Full-time	Part-time*
General Government	3	10	3	10
Assessing	4	0	4	0
Fire	24	0	27	0
Police	33	3	35	3
Communications	5	1	6	1
Ambulance	4	1	4	1
Public Works Administration	3	0	4	0
Highway	18	3	20	2
Solid Waste	3	0	3	0
Sewer	24	0	24	0
Compost	3	0	3	0
Planning and Zoning	3	0	3	1
Parks and Recreation	0	2	1	0
Library	5	14	5	14

Equipment Maintenance	4	0	4	0
Building Maintenance	1	1	1	1
Town Manager	1	0	1	0
Code Enforcement	6	1	7	2
Budget Committee	0	1	0	1
Town Clerk/Tax Collector	6	1	7	0
Welfare	0	1	0	0
Finance	2	0	3	0
Debt Service	0	0	0	0
Health Department	0	1	0	1
Totals	152	40	165	37

*Excludes election workers, call-firefighters, special police officers, volunteers, and other temporary help.

As indicated in the foregoing, the proposed budget provides for 10 addiitional positions. It also reflects several other personnel changes. These changes and the related costs are as follows:

Department	Number	Position	FT/PT	Cost
Fire	3	Firefighters	FT	$30,532
Police	2	Police Officers	FT	26,599
Communications	1	Dispatcher	FT	15,808
Public Works Administration	1	Assistant Public Works Director	FT	40,499
Highway	1	Dispatcher	FT	19,371
	1	Secretary 1	FT	
	(1)	Clerk Typist 1	PT	10,573
Planning and Zoning	1	Co-op student	PT	1,280

Parks & Recreation	1	Recreation Director	FT	
	(1)	Recreation Coordinator	PT	26,109
	(1)	Custodian	PT	(1,417)
Code Enforcement	1	Clerk-Typist II	FT	15,821
	1	Inspector	PT	9,181
Town Clerk/Tax Collector	1	Clerk-Typist II	FT	
	(1)	Clerk-Typist II	PT	10,565
	(1)	Welfare Director	PT	(3,641)
Finance	1	Account Clerk	FT	21,089
	10			$222,369

The proposed budget reflects the following wage increases:

- Salaried Library personnel: 4% wage adjustment on 7/1/87 and 5% merit on 1/1/88
- Hourly Library personnel: 10% wage adjustment on 7/1/87 and 5% merit on anniversary date
- Other non-union employees: 6% wage adjustment on 7/1/87 and 5% merit on anniversary date
- Police union personnel: 11% wage adjustment on 9/1/87
- Public Works union personnel: approximately 11% during 1987/88

The firefighters union contract for 1987/88 has not been settled as of this date. Therefore, no provision has been made in the proposed budget relative to wage adjustments for this bargaining unit.

To facilitate budgeting and the allocation of personal service costs, only full payroll periods have been accounted for in any one fiscal year; partial weeks are not accrued. As a result, our budgets and annual financial reports generally reflect 52 payroll periods. Nevertheless, every fifth year will contain 53 payroll periods. Since 1987/88 is the fifth year in this cycle, the proposed budget includes wages and benefits for 53 payroll periods.

CAPITAL OUTLAY:

Transfer to capital reserve funds:	
Property revaluation	$100,000
Fire Truck	70,000
Highway equipment	247,500
Landfill equipment/improvements	182,178
Sewer plant equipment/improvements	50,000
Ambulance	12,000
Total	661,678
Computer system, software and terminals	100,841
Police cruisers (4)	46,328
Automobile for detectives	11,000
Fuel pumps for Highway Division (3)	12,000
Front-end loaders for Sewer Division (2)	18,958
Dump truck for Sewer Division	30,000
Front-end loader for Compost Division	36,500
Other items costing less than $10,000	94,214
Total	$1,011,519

GENERAL INSURANCE

Most of the proposed departmental budgets (line item #280) include an allocation of estimated general insurance costs. The total cost reflected thereby is $239,200 as follows:

Total 1986/87 premiums paid/payable	$209,300
Anticipated 1987/88 increase (10% x $209,300)	20,900
Replenishment of self-insurance trust funds in an amount equal to estimated 1986/87 claims falling within deductible levels	9,000
Total cost	$239,200

This cost represents an increase of $71,455 (42.60%) over the budgeted amount for 1986/87 and an increase of $49,388 (26.02%) over 1985/86 expenditures. However, because our insurance coverages are obtained almost entirely through the New Hampshire Municipal Association Insurance Pool, the town can expect substantial premium rebates if its loss experience is good.

TOWN OF MERRIMACK PROPOSED BUDGET 1987/88

DEPARTMENT	1985-86 ACTUAL	1986-87 BUDGET	1987-88 DEPT	1987-88 MGR	1987/88 BOS	1987/88 BUDGET COMM.	% INCREASE
01 General Government	$308,560	$344,543	$425,081	$414,074	$463,412	$463,412	34.50
02 Assessing	101,374	116,629	121,151	120,929	232,766	232,766	99.58
03 Fire	813,882	953,260	1,164,234	1,104,390	1,135,050	1,135,050	19.07
04 Police	1,149,415	1,354,398	1,448,416	1,412,939	1,512,591	1,510,991	11.56
05 Communications	109,574	155,799	147,992	145,192	172,068	172,068	10.44
06 Ambulance	84,101	143,520	162,636	162,636	182,566	182,566	27.21
07 Public Works Adm	102,147	119,709	121,465	161,416	140,405	140,405	17.29
08 Highway	1,185,963	1,410,889	1,937,946	1,586,410	1,593,839	1,635,504	15.92
09 Solid Waste	143,511	228,774	364,810	364,800	364,800	369,974	61.72
10 Sewer	1,284,943	1,596,876	1,661,945	1,649,881	1,663,856	1,721,237	7.79
11 Compost	191,430	205,435	246,806	246,806	246,806	255,067	24.16
12 Planning & Zoning	97,804	129,564	188,464	165,238	216,373	216,373	67.00
13 Parks & Recreation	65,164	127,764	156,973	134,169	136,046	139,842	9.45
15 Library	267,965	327,339	378,810	378,810	378,810	377,685	15.38
16 Equipment Maintenance	112,192	140,163	143,057	139,948	141,561	149,127	6.40
17 Building Maintenance	67,701	100,571	90,222	83,993	87,446	87,446	(13.05)
21 Town Manager	58,888	68,236	68,008	68,008	67,508	67,508	(1.07)
22 Code Enforcement	116,888	154,832	268,042	212,361	227,801	218,401	41.06
23 Budget Committee	1,107	1,232	2,644	2,644	1,608	3,002	143.67
24 Town Clerk-Tax Coll.	147,071	179,347	189,074	189,019	208,432	208,432	16.22
25 Welfare	59,140	34,366	34,016	30,315	29,775	29,775	(13.36)
26 Finance	62,266	71,387	96,425	94,940	111,895	111,895	56.74
27 Debt Service	1,756,104	1,690,372	2,133,036	1,728,036	1,728,036	1,728,036	2.23
28 Health	00	42,141	66,707	52,557	53,057	54,149	28.49
Municipal Oper. Budget	8,287,190	9,697,146	11,617,960	10,649,511	11,096,507	11,210,711 (5)	15.61
Warrant articles	494,136	1,472,255	1,570,500	1,480,500	1,441,000	(1)	
Municipal Total	8,781,326	11,169,401	13,188,460	12,130,011	12,537,507		
School	12,555,277	14,011,534	14,850,044 (2)	14,850,044 (2)	19,924,578 (3)	19,957,523 (4)	
County	1,000,713	1,174,805	(1)	(1)	(1)	(1)	
Grand Total	$ 22,337,316	$ 26,335,740	$	$	$	$	

(1) Amounts not yet determined.
(2) School Administrative Unit recommendation.
(3) School Board recommendation including proposed bond issues of $4,950,000.
(4) Budget Committee recommendation including proposed bond issues of $4,950,000.
(5) Preliminary Budget Committee recommendation.

TOWN OF MERRIMACK
Proposed Municipal Operating Budget and Estimated Revenues

Estimated Revenues

Source	Amount
Property tax, net of overlay	$4,857,624
Other local taxes	72,020
Interest on taxes	188,425
Payments in lieu of taxes	300,000
State highway block grant	188,000
State grants for debt service	253,096
State revenue sharing	591,423
Auto registrations	1,300,000
Building permits	151,246
Other licenses, permits and filing fees	117,656
Sewer division income	1,896,687
Hydrant rents	35,000
Dump fees	364,800
Police traffic details	102,360
Other departmental services	207,782
Interest on deposits and investments	323,000
Transfer from debt service funds	157,392
Transfer from trust funds	4,200
Surplus	100,000
Total	$11,210,711

Proposed Municipal Operating Budget

Department	Amount
General Government	$463,412
Assessing	232,766
Fire	1,135,050
Police	1,510,991
Communications	172,068
Ambulance	182,566
Public Works Administration	140,405
Highway	1,635,504
Solid Waste	369,974
Sewer	1,721,237
Compost	255,067
Planning & Zoning	216,373
Parks & Recreation	139,842
Library	377,685
Equipment Maintenance	149,127
Building Maintenance	87,446
Town Manager	67,508
Code Enforcement	218,401
Budget Committee	3,002
Town Clerk/Tax Collector	208,432
Welfare	29,775
Finance	111,895
Debt Service	1,728,036
Health	54,149
Total	$11,210,711

TOWN OFFICERS

REPRESENTATIVES TO GENERAL COURT

Frederick G. Ahrens
Ellen Dube
Dennis Fields
Nancy Frank
Guy Granger Jr.
Robert N. Kelley
Geraldine Watson

TOWN MANAGER
James A. McSweeney*

ADMINISTRATIVE ASSISTANT
David A. Hodgen

MODERATOR
John E. Lyons

TOWN TREASURER
Jean G. Weston

TOWN CLERK - TAX COLLECTOR
Robert R. Morrill

DEPUTY TOWN CLERK - TAX COLLECTOR
Betty J. Spence

SUPERVISORS OF CHECKLIST

Jean G. Weston	Term expires May 1988
Ruth E. Liberty	Term expires May 1990
Helen Ahrens	Term expires May 1992

TRUSTEES OF TRUST FUNDS

Arthur J. Carlson	Term expires 1989
Richard A. Dickinson	Term expires 1988
George M. Greenleaf	Term expires 1987

FOREST FIRE WARDEN
Clarence P. Worster

DEPUTY WARDENS

Charles Q. Hall
Joseph Comer
Howard Young
J. Frank Hall
Robert Soucy
Dennis Smith
James Hall
Normand C. Pepin
Perley Rogers

* Resigned December 1986

PARKS & RECREATION COMMITTEE

William Klein, Chairman	Term expires September 1989
Joseph Martel, Vice Chairman	Term expires December 1987
George May, Secretary	Term expires July 1988
Drusilla Movizzo, Financial Secretary	Term expires May 1989

Bill Baker	Term expires February 1989
Mitchell Corrigan*	Term expires June 1986
Frank Daley	Term expires December 1987
Philip Dube	Term expires December 1988
Diane Pearce	Term expires July 1988

EX OFFICIO MEMBERS

John Grady
Robert Mansperger

* Resigned 1986

MERRIMACK DISTRICT COURT

Charles F. Morrill	Justice
Gregory E. Michael	Special Justice
Lynn Kilkelley	Clerk
Jane Ruder	Deputy Clerk
Eleanor Brown	Assistant Clerk
Robert Patrick	Probation Officer

LIBRARY TRUSTEES

Robert N. Kelley	Term expires 1987
Harold Thresher	Term expires 1988
Ellen Dube	Term expires 1989

LIBRARY DIRECTOR

Margaret E. Marshall

DEPARTMENT OF PUBLIC WORKS

Douglas H. Starr	Director
Ernest E. Jeffrey, P.E.	Engineer
Larry R. Spencer	Sewer Division Superintendent
John M. Starkey	Highway Division Superintendent
Rossiter R. Holt Jr.	Equipment Maintenance Superintendent

CIVIL DEFENSE DIRECTOR

Anthony Pellegrino

HEALTH OFFICER

Nancy Bailey

ZONING BOARD OF ADJUSTMENT

Antone S. Holevas, Chairman	Term expires August 1989
Arthur J. Carlson	Term expires July 1988
Donald R. Dwyer	Term expires June 1988
Bruce Nightingale	Term expires June 1987
C. R. Porembski	Term expires June 1987
Alternates	
Martin Kelley	Term expires February 1988
David Paddock	Term expires November 1986
Charles Roberts	Term expires November 1986

HIGHWAY SAFETY COMMITTEE

Joseph Devine, Chairman
Roger Bellemore
Norman Carr
Joseph Comer
Mark Goldberg
Charles Hall
Rossiter Holt Jr.
Robert L. Heureux
William Mulligan
Tony Pellegrino
Norman Pepin
John Starkey
Richard Todd

EX OFFICIO MEMBERS

John Grady
Robert Mansperger

CONSERVATION COMMISSION

Walter Quist, Chairman	Term expires June 1987
Clifford Borgman	Term expires April 1987
Jay Barry	Term expires April 1987
Gersha Bayer	Term expires November 1988
Brenda Grady	Term expires August 1988
Elizabeth Hummel	Term expires April 1988
Ted Parmenter	Term expires September 1987
Lisbeth F. Wallace*	Term expires April 1989
Harold Thresher	Honorary member
Nancy Gagnon**	

* Resigned 1987
** Ex officio selectman member

PLANNING BOARD

Nelson R. Disco, Chairman	Term expires April 1990
Arthur L. Gagnon	Term expires April 1990
Maurice Lindsay	Term expires April 1988
Charles M. Nute Jr.	Term expires April 1988
John Segedy	Term expires May 1989
Scott Walsh	Term expires April 1987
Kathy Wales*	

* Ex officio selectman member

MERRIMACK BUDGET COMMITTEE

Richard Dumont, Chairman	Term expires 1988
Ken Asai	Term expires 1989
Bruce Cohen	Term expires 1989
Brenda Grady	Term expires 1989
Pat Heilhecker	Term expires 1989
Bob Henssler	Term expires 1987
Frederick L. Kennedy	Term expires 1987
Tony Lewis	Term expires 1988
Linda Lockhart	Term expires 1988
John Lyons	Term expires 1987
Anthony Pellegrino*	Term expires 1988
Scott Walsh	Term expires 1987
Valerie Walsh	Term expires 1988

* Resigned 1986

EX OFFICIO MEMBERS

Nancy Gagnon
Thomas Mahon
Anthony Pellegrino

BALLOT INSPECTORS

Arlene Bouchard (D)	Term expires November 1988
Donald H. Botsch (D)	Term expires November 1988
Lorraine Cantara (D)	Term expires November 1988
Peggy Dwyer (D)	Term expires November 1988
Anne Goodridge (D)	Term expires November 1988
Ruth Morton (D)	Term expires November 1988
Dorothy Bellinger (R)	Term expires November 1988
Yvonne Hinckley (R)	Term expires November 1988
Nancy Lougee (R)	Term expires November 1988
Janet McKenna (R)	Term expires November 1988
Jene Tinglof (R)	Term expires November 1988
Lucy Webster (R)	Term expires November 1988

ANNUAL TOWN MEETING
TOWN OF MERRIMACK, NEW HAMPSHIRE
FIRST SESSION
MAY 13, 1986

Moderator John E. Lyons opened the polls for voting at the Mastricola Middle School, All-Purpose Room, on Baboosic Lake Road, Merrimack, New Hampshire, at 8:00 a.m.

Moderator Lyons closed the polls at 8:00 p.m.

The following were elected:

1. **Selectmen** (3 years):
   Kathy L. Wales
   Nancy R. Gagnon

   Moderator (2 years):
   John E. Lyons

   Town Clerk/Tax Collector (3 years):
   Robert R. Morrill

   Town Treasurer (3 years):
   Jean G. Weston

   Checklist Supervisor (6 years):
   Elizabeth H. Ahrens

   Budget Committee (2 years):
   Linda G. Lockhart

   Trust Fund Trustee (3 years):
   Arthur J. Carlson

   Library Trustee (3 years):
   Ellen C. Dube

   Budget Committee Member (3 years):
   Brenda E. Grady
   Ken W. Asai
   Bruce L. Cohen
   Patricia H. Heilhecker

   Budget Committee Member (1 year):
   Robert R. Henssler

2. **SCHOOL**

   School Board & McGaw Trust (3 years):
   Linda Theroux
   Thomas J. Mahon

   Planning & Building Committee (3 years):
   Valerie D. Walsh
   Tony Lewis

Planning & Building Committee (2 years):
Diane Sipala-Cohen

Moderator (3 years):
John E. Lyons

Clerk (3 years):
Anne Desrosiers

Treasurer (3 years):
Shirley A. Lemay

The following amendments to the town zoning ordinances were acted upon:

3. Amend Section 14.04.2 Table II of the existing Zoning Ordinance by clarifying how many units of housing may be located within a Planned Unit Development per gross acre of total land area.

   Yes 1531 No 167

4. Amend Section 14.02.2 by excluding wetlands, 100 years flood plain areas and slopes greater than 25 percent when computing the density of permissable housing units in a Planned Unit Development.

   Yes 1199 No 432

5. Amend Section 3.02 of the Zoning Ordinance by increasing setbacks along Daniel Webster Highway by requiring that parking areas, signs, and other site improvements, except landscaping and access ways, be set back a minimum of 20 feet in the limited and general commercial districts in order to provide a buffer zone for any future widening of the road.

   Yes 1495 No 193

6. Amend Section 3.07.4 by excluding 100 year flood plain areas from the calculation of the maximum buildable area for a cluster residential development.

   Yes 1098 No 508

7. Amend Section 3.07.12 of the town Zoning Ordinance by permitting an applicant for a cluster development project to dedicate common land in the development to the Town of Merrimack; any such dedication would be done on a voluntary basis and would be subject to acceptance by the Town of Merrimack.

   Yes 1182 No 428

8. Amend Section 2.02.6 of the town Zoning Ordinance by requiring that all residential uses of land within the industrial district comply with the minimum lot and yard regulations as set forth in Section 3 of the Zoning Ordinance.

   Yes 1328 No 260

9. Amend Section 6 of the town Zoning Ordinance by adding a new section 6.12. This amendment provides that antennas or satellite dishes having a height of 8 feet or more will require a building permit before erection and will not be permitted to be located within the building setbacks as set forth in Section 3.02 of the Zoning Ordinance.

Yes 1104 No 473

10. Amend Section 2.01.4 of the town Zoning Ordinance by providing for an additional general commercial district area on lots 50 and 55 on Town Tax Map 4D-4, generally located at Daniel Webster Highway and Lozeau Drive. The location and boundaries of the area proposed is shown on the zoning map which is part of the ordinance. (By petition) (Approved by the Planning Board)

Yes 907 No 600

11. Amend Section 2.01.8 of the Zoning Ordinance by providing for an additional planned residential district area on Tax Map Parcels 4D/69, 77 and 78, generally located on Executive Park Drive. The location and boundaries of the area proposed is shown on the zoning map which is part of the ordinance. (By petition) (Disapproved by the Planning Board)

Yes 515 No 1063

12. Amend Section 2.01.8 of the Zoning Ordinance by providing for an additional planned residential district area on a parcel of land extending from Camp Sargent Road to the F.E.E. Turnpike, being Tax Map Parcel 3D/27. The location and boundaries of the area proposed is shown on the zoning map which is part of the ordinance. (By petition) (Disapproved by the Planning Board)

Yes 443 No 1128

13. Shall we adopt the provisions of RSA 72:37 for the exemption for the blind from property tax? This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of $15,000.00. (By petition)

Yes 943 No 355

ANNUAL TOWN MEETING

TOWN OF MERRIMACK, NEW HAMPSHIRE

Second Session

May 15, 1986

The second session of the Annual Town Meeting convened at 7:35 p.m. at the Mastricola Middle School, Merrimack, New Hampshire, with Moderator John E. Lyons presiding. Mr. Lyons introduced the Pastor Harold Wheeler of the Grace Baptist Church, who gave the invocation. The Pledge of Allegiance was led by the Moderator. A moment of silence was observed for Dan Ring, Communications Supervisor, who passed away on March 2 of this year. The Moderator advised the audience of the rules governing this town meeting, and proceeded to the warrant articles.

ARTICLE 14. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF THREE HUNDRED THOUSAND DOLLARS ($300,000.00) FOR THE PURPOSE OF RELOCATING CAMP SARGENT ROAD BEHIND THORNTON'S FERRY SCHOOL. (RECOMMENDED BY THE BUDGET COMMITTEE).

MOTION was made by Acting Chairman of the Board of Selectmen Robert W. Brundige, seconded by Selectman John J. Grady, to accept the article as read. Acting Chairman Brundige spoke in favor of his motion by giving a brief summary of the history of the Camp Sargent Road Bypass, and urged the voters to support this article. At this point, the Moderator asked that the Town Manager introduce town officials and department heads. The Town Manager deferred to Selectman Brundige and Budget Committee Chairman Tom Mahon; Mr. McSweeney introduced his department heads. Discussion on Article 14 resumed. Town Manager James A. McSweeney turned the floor over to Planning Board Secretary John Segedy, who read a letter signed by Planning Board Chairman Nelson Disco, stating that the Planning Board unanimously supports Article 14. On a map which was lent to the town for this town meeting by Roderick Cyr, N.H. Department of Transportation, Town Manager James A. McSweeney pointed out the conceptual view of the proposed road and described the route that it will take. There were no questions from the audience. Selectman John J. Grady, Selectman Kathy L. Wales, and Patrick Collette of Sunset Drive, spoke in favor of the motion. Tony Lewis called for the question. The Moderator called the question; MOTION CARRIED UNANIMOUSLY in the AFFIRMATIVE and was so declared. Acting Chairman of the Board of Selectmen Robert W. Brundige took this opportunity to thank the voters at this town meeting.

ARTICLE 15. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF ONE HUNDRED FIFTY THOUSAND DOLLARS ($150,000.00) TO DESIGN AND CONSTRUCT RENOVATIONS TO THE MERRIMACK ADULT COMMUNITY CENTER. (BY PETITION) (RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by John O'Leary, seconded by Selectman John T. Mackey, to accept the article as read. Mr. O'Leary spoke to his motion, explaining the reasons for the proposed renovations. Bob George of Medallion Construction explained his involvement in the proposed renovations, and using diagrams, briefly outlined the renovations to be made. Speaking in favor of this motion were Tony Lewis, John T. Mackey, President of the Adult Community Center, and Robert R. Reidy. The Moderator called the question; MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 16. TO SEE IF THE TOWN OF MERRIMACK WILL VOTE TO RAISE AND APPROPRIATE A SUM NOT TO EXCEED FIFTY THOUSAND DOLLARS ($50,000.00) TO BE PAID TO THE MERRIMACK YOUTH ASSOCIATION. SAID SUM TO BE USED FOR ARCHITECTURAL, ENGINEERING AND DEVELOPMENT FEES FOR ATHLETIC FIELDS FOR THE YOUTH OF MERRIMACK. (BY PETITION) (NOT RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by David Pierce, 72 Belmont Drive, seconded by several individuals, to accept the article as read. The Moderator stated that this article was received by petition, and that the town is in receipt of a legal opinion that if passed, this article would be rejected by the Department of Revenue Administration and deemed illegal. Mr. Pierce spoke in favor of his motion, stating that the MYA serves the youth of this town, and that improvements to the facilities and additional fields are long overdue. Elaine Lyons, Shore Drive, asked why this article has been determined to be illegal. Town Counsel Laurence E. Kelly stated that this would be an expenditure of public monies for private purposes, or to a private corporation, and that the Department of Revenue Administration would step in and prevent the expenditure. Thomas Mahon, Budget Committee Chairman, stated that Attorney Kelly's opinion was shared by the Budget Committee. MYA President Robert Reidy spoke in favor of the motion, noting that in addition to MYA property, the money will also be used to improve school fields, which are not private property. The Moderator recognized Selectman John J. Grady, who made a MOTION that Warrant Article 16 be deleted in its entirety and that in lieu thereof the following provision be substituted: To see if the Town of Merrimack will vote to raise and appropriate the sum of fifty thousand dollars ($50,000.00) for the purpose of architectural fees, engineering fees and development costs for athletic fields for the youth of Merrimack, to be built upon town property as may be designated by the Board of Selectmen; and that the Board of Selectmen and the Parks & Recreation Committee shall consult with the officers of the Merrimack Youth Association to obtain their recommendations with respect to sites and proposals for development. Denise Leonard spoke in favor of the original article. Arthur L. Gagnon and Selectman Brundige spoke in favor of the amended article. James A. McSweeney stated that the original article has been determined illegal; the amended article would authorize the expenditure but would have to be made by the town. Robin Wales asked if the MYA would support the amended article. Robert Reidy

stated that the MYA supports the original article. There was some discussion on the MYA as a charitable organization. Attorney Kelly stated that the problem with the original article relates to its privateness, not its charitableness. Thomas Dodd of 5 Autumn Lane spoke in favor of the original article, as did Robert George, Chester Simonds and Tony Pellegrino. Tom Mahon stated that this must be done in a manner that won't be questioned by the State. Robert Reidy spoke against the amended article. Attorney Kelly stated that the amendment was prepared as a courtesy by Attorney Bossie of the same law firm (Bossie, Kelly & Hodes), because they did not want to see the article fail completely. Gail Bergin spoke in favor of the original article. Don Botsch asked the moderator if this situation, i.e., introducing a new warrant article on town meeting floor, is legal. The Moderator replied that it was. Elaine Lyons asked the Moderator if this motion could be tabled and a recess be called to allow the MYA to deliberate. The Moderator was agreeable. Ms. Lyons then asked, if the MYA should come back with an amendment to the amended article, is this acceptable. The Moderator replied in the affirmative. At 9:30 p.m., it was MOVED and SECONDED that Article 16 be taken up after Article 17, after a fifteen minute recess. MOTION CARRIED in the AFFIRMATIVE.

At 9:50 p.m., this town meeting reconvened.

ARTICLE 17. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE SUCH SUMS OF MONIES AS MAY BE NECESSARY TO DEFRAY TOWN CHARGES FOR THE ENSUING YEAR:

1. TOWN OFFICERS' SALARIES
2. TOWN OFFICERS' EXPENSES
3. ELECTION AND REGISTRATION EXPENSE
4. CEMETERIES
5. GENERAL GOVERNMENT BUILDINGS
6. REAPPRAISAL OF PROPERTY
7. PLANNING AND ZONING
8. LEGAL EXPENSES
9. ADVERTISING AND REGIONAL ASSOCIATIONS
10. POLICE DEPARTMENT
11. FIRE DEPARTMENT
12. CIVIL DEFENSE
13. BUILDING INSPECTION
14. COMMUNICATIONS
15. MAINTENANCE OF HIGHWAYS, STREETS AND BRIDGES
16. GENERAL HIGHWAY DEPARTMENT EXPENSES
17. STREET LIGHTING
18. EQUIPMENT MAINTENANCE
19. SOLID WASTE DISPOSAL
20. AMBULANCES
21. ANIMAL CONTROL
22. GENERAL WELFARE ASSISTANCE
23. LIBRARY

24. PARKS AND RECREATION
25. PATRIOTIC PURPOSES
26. CONSERVATION COMMISSION
27. HEALTH DEPARTMENT
28. PRINCIPAL OF LONG-TERM BONDS AND NOTES
29. INTEREST EXPENSE - LONG TERM BONDS AND NOTES
30. INTEREST EXPENSE - TAX ANTICIPATION NOTES
31. PAYMENTS TO CAPITAL RESERVE FUNDS
32. PENNICHUCK WATER WORKS HYDRANT RENTALS
33. MUNICIPAL SEWER DEPARTMENT
34. FISCAL CHARGES ON DEBT
35. FICA, RETIREMENT AND PENSION CONTRIBUTIONS
36. INSURANCE
37. UNCLASSIFIED WAGE AND SALARY ADJUSTMENTS
38. UNEMPLOYMENT COMPENSATION
39. CAPITAL OUTLAY

(SEE BUDGET DETAIL) (RECOMMENDED BY THE BUDGET COMMITTEE)

The Moderator recognized Tom Mahon, Chairman of the Budget Committee, for a motion relative to Article 17. MOTION was made by Tom Mahon and was duly seconded, that the figure $9,647,146.00 be approved in support of Article 17. Mr. Mahon gave a brief overview and turned the floor over to Town Manager James A. McSweeney, who explained that this year, instead of going over each individual budget, he would explain the general increases, and then answer any questions on any particular line item. Tom Wurst, Bates Road, asked about the $300,000 in the General Government budget; Mr. McSweeney stated that it is for non-union employees' 15 percent wage increases and any adjustments resulting from the Wage and Salary Survey, as of July 1. Mr. Wurst then asked if the Health Department is a new department. Mr. McSweeney replied yes; previously it had been part of Code Enforcement & Inspection; this year it is being identified as a separate department. A MOTION was made by Thomas Dodd, seconded by an unidentified gentleman, to amend Warrant Article 17 to read as stated with the exception of line item 18-13-371 MYA, that the amount of $48,204 be increased to $98,204. Mr. Dodd spoke to his motion, emphasizing that their goal is not to "pull a fast one"; rather, the money will be used to perform needed work on the playing fields in town. Nancy Frank suggested that the $50,000 be placed in Account 18-13-322, Maintenance Grounds, of the Parks & Recreation budget. Mr. Dodd stated that he would like his amendment to stand as stated. Finance Administrator Robert Levan, in response to a question on how this will affect the tax rate, stated that $50,000 is about ten cents on the tax dollar. Larry Demers of Woodbine Lane, spoke in favor of the MYA. Fred Kennedy, Budget Committee member, spoke against giving the $50,000 to the MYA, as they never provided any formal explanation as to how it would be spent.
Pete Gagnon spoke against the amendment, noting that there is no way the Selectmen can appropriate monies to develop fields on private land.

The question was called on the MOTION TO AMEND: the count was 70 in favor; 79 opposed. MOTION DEFEATED. Frank Jaczuk, MYA Treasurer, stated that he resented Mr. Kennedy's statement, and asked why the $50,000 could not be placed in the Maintenance Grounds account. MOTION was made by Frank Jaczuk, seconded by Acting Chairman Brundige, to place the $50,000 in account 18-13-322 Maintenance Grounds, of the Parks & Recreation budget. Elaine Lyons called for a point of order stating that this motion is the same motion that was just voted on, and asked for a ruling. The Moderator stated that the budget will continue to be discussed with no further attempts to place this $50,000 in various and sundry places. Selectman Gagnon called for a point of order. Fred Kennedy asked that the question be called. Acting Chairman Brundige asked that Frank Jaczuk reinstate his motion. MOTION by Frank Jaczuk, seconded by unidentified gentleman, to add $50,000 to line item 18-13-322 for the stated purpose of improving the playing fields for the youth of Merrimack. Tony Lewis called for the question. Thomas Dodd asked, if this motion passes, can the money be used for school grounds. Mr. McSweeney replied that it could, subject to School Board approval. Acting Chairman Brundige recommended passage of this motion. The Moderator called the question; MOTION CARRIED in the AFFIRMATIVE and was so declared. Account 18-13-322, Maintenance Grounds, is increased to $51,775. The Moderator called the question on Warrant Article 17; MOTION CARRIED in the AFFIRMATIVE and was so declared. IT WAS MOVED by Pete Gagnon, seconded by Ed Anzalone, that Warrant Article 16 be tabled. MOTION CARRIED in the AFFIRMATIVE and was so declared. There was a MOTION by Selectman Gagnon, duly seconded, to reconsider Warrant Article 16. The Moderator called the question and the MOTION was DEFEATED. There was MOTION by Tony Lewis, seconded by Selectman Wales, to reconsider Warrant Article 17. The Moderator called the question; MOTION was DEFEATED.

At 11:00 p.m., the Moderator announced that this second session of the Annual Town Meeting would recess until 7:30 p.m., Friday, May 16, 1986.

ANNUAL TOWN MEETING

TOWN OF MERRIMACK, NEW HAMPSHIRE

Third Session

May 16, 1986

The third session of the Annual Town Meeting convened at 7:35 p.m. at the Mastricola Middle School, Merrimack, New Hampshire, with Moderator John E. Lyons presiding. A moment of silence was observed for Fred Moriarty, who passed away this date. The Moderator announced the rules governing this town meeting, and proceeded to the warrant articles.

ARTICLE 18. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF ONE HUNDRED TWENTY-FIVE THOUSAND DOLLARS ($125,000.00) AS A DEFICIT APPROPRIATION FOR 1985/86 TO DEFRAY THE COST OF RETROACTIVE PAYMENTS AS REQUIRED UNDER THE TERMS OF THE AGREEMENT WITH THE FIREFIGHTER'S UNION. (RECOMMENDED BY THE BUDGET COMMITTEE)

A MOTION was made by John J. Grady, seconded by John T. Mackey, to accept this article as read. Selectman Grady turned the floor over to Town Manager James A. McSweeney, who gave a brief summary of the past three years of negotiations. There were no further comments or questions. The Moderator called the question; MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 19. TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE WITHDRAWAL FROM THE FEDERAL REVENUE SHARING FUND FOR USE AS SETOFFS AGAINST BUDGETED APPROPRIATIONS IN THE AMOUNT INDICATED AND SET FORTH BELOW AND, FURTHER, TO AUTHORIZE THE BOARD OF SELECTMEN TO MAKE PRO RATA REDUCTIONS IN THE AMOUNT IF ESTIMATED ENTITLEMENTS ARE REDUCED, OR TAKE ANY OTHER ACTION HEREON:

HIGHWAY DIVISION $66,400.00

(RECOMMENDED BY THE BUDGET COMMITTEE)

A MOTION was made by Kathy L. Wales, seconded by Robert W. Brundige, to accept the article as read. Selectman Wales turned the floor over to Finance Administrator Robert T. Levan, who gave a brief summary of the effects of the federal revenue sharing situation, the restrictions on the use of federal revenue sharing funds, and stated that this warrant article will not increase appropriations or the property tax; in fact it will reduce the property tax rate. There were no further comments or questions. The Moderator called the question. MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 20. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF ONE HUNDRED THOUSAND DOLLARS ($100,000.00) TO ESTABLISH A CAPITAL RESERVE FUND FOR THE PURPOSE OF REAPPRAISAL OF THE REAL ESTATE IN THE TOWN FOR TAX ASSESSMENT PURPOSES AND, FURTHER, TO DESIGNATE THE SELECTMEN AS AGENTS FOR SAID FUND, OR TO ACT ON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE)

A MOTION was made by Robert W. Brundige, seconded by Nancy R. Gagnon, to accept the article as read. Acting Chairman Brundige turned the floor over to Assessor Dominic D'Antoni, who explained the equalization program, and stated that the Assessing Office has recommended updating all property.
He further stated that passage of this article will ensure that everyone pays their full and fair share. There were no further comments or questions. The Moderator called the question. MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 21. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF SIXTY-FIVE THOUSAND DOLLARS ($65,000.00) FOR THE CONSTRUCTION OF ADDITIONS TO THE TOWN HALL COMPLEX. (RECOMMENDED BY THE BUDGET COMMITTEE)

A MOTION was made by Robert W. Brundige, seconded by Thomas Mahon, to accept the article as read. Acting Chairman Brundige turned the floor over to James A. McSweeney, who explained that when the plans were drawn up seven years ago, they left room for expansion in the future. The proposed additions would complete the original plans. The additions would be utilized by the Town Clerk/Tax Collector office, and the Selectmen's office area, to create an office for the Finance Administrator, and to expand the seating capacity in the Conference Room. There were no questions from the audience. The Moderator called the question; MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 22. TO SEE IF THE TOWN WILL VOTE TO CREATE A TRUST FUND PURSUANT TO RSA 31:19-a FOR PAYING THE DEDUCTIBLE PORTION OF ANY LIABILITY INSURANCE POLICIES PURCHASED BY THE TOWN, AND RAISE AND APPROPRIATE THE SUM OF SEVENTEEN THOUSAND TWO HUNDRED FIFTY-FIVE DOLLARS ($17,255.00) THEREFOR OR ACT ON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE)

A MOTION was made by John T. Mackey, seconded by Tony Lewis, to accept the article as read. Selectman Mackey turned the floor over to Finance Administrator Robert T. Levan who briefly explained the insurance crisis, and that passage of this article would create a trust fund for any type of insurance coverage; disbursements would be made by the trustees.

Tom Wurst, Bates Road, asked about consultants. Mr. Levan informed him that the town has several. Other comments were made by Linda Theroux, Ed Anzalone, Tom Mahon, and Arthur Carlson. The Moderator called the question; MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 23. TO SEE IF THE TOWN WILL VOTE TO CREATE A TRUST FUND PURSUANT TO RSA 31:19-a IN ORDER TO FUND A SELF-INSURANCE PROGRAM FOR CASUALTY AND PROPERTY LOSSES SUFFERED BY THE TOWN, AND RAISE AND APPROPRIATE THE SUM OF FIFTEEN THOUSAND DOLLARS ($15,000.00) THEREFOR OR ACT ON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by John T. Mackey, seconded by Tony Lewis, to accept the article as read. Selectman Mackey turned the floor over to Robert T. Levan, who explained that this article is basically the same as the one just voted on. There were no questions or comments. The Moderator called the question; MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 24. TO SEE IF THE TOWN WILL VOTE TO APPROPRIATE THE SUM OF SEVEN HUNDRED THOUSAND DOLLARS ($700,000.00) FOR THE PURCHASE AND INSTALLATION OF A SECONDARY CLARIFIER AT THE WASTEWATER TREATMENT PLANT AND TO AUTHORIZE THE WITHDRAWAL OF THE SAID AMOUNT FROM THE SEWER FUND SURPLUS. (RECOMMENDED BY THE BUDGET COMMITTEE)

A MOTION was made by Kathy Wales, seconded by Nancy R. Gagnon, to accept the article as read. Selectman Wales turned the floor over to Director of Public Works C. Jonathan Manning, who explained that the wastewater treatment plant is rapidly approaching its capacity; that the funds for this clarifier are in reserve; and that there are more than enough funds to pay for it. There were no further questions or comments. The Moderator called the question; MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 25. TO SEE IF THE TOWN WILL VOTE TO RESCIND THE UNUSED PORTION OF THE WASTEWATER TREATMENT FACILITY IMPROVEMENTS BOND AUTHORIZATION IN THE AMOUNT OF TWO MILLION SIX HUNDRED FIFTEEN THOUSAND DOLLARS ($2,615,000.00), SAID AUTHORIZATION HAVING BEEN PASSED ON MARCH 11, 1977 ($1,250,000.00) and MARCH 16, 1979 ($1,365,000.00). (RECOMMENDED BY THE BUDGET COMMITTEE)

A MOTION was made by John J. Grady, seconded by Robert W. Brundige, to accept the article as read. Selectman Grady turned the floor over to Robert T. Levan who explained that these funds are no longer needed, and that passage of this article will improve the town's debt position. Tom Werst asked how long it would be before the town has to

come back and ask for additional funds for sewer improvements. Mr. Levan estimated the year 2000, and deferred to Mr. Manning, who stated that if more money is asked for, it will be justified. There were no further questions or comments. The Moderator called the question; MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 26. TO SEE IF THE TOWN WILL AUTHORIZE THE SELECTMEN TO APPLY FOR, RECEIVE, AND EXPEND FEDERAL OR STATE GRANTS WHICH MAY BECOME AVAILABLE DURING THE COURSE OF THE YEAR, AND ALSO TO ACCEPT AND EXPEND MONEY FROM ANY OTHER GOVERNMENTAL UNIT OR PRIVATE SOURCE TO BE USED FOR PURPOSES FOR WHICH THE TOWN MAY LEGALLY APPROPRIATE MONEY, PROVIDED (1) THAT SUCH GRANTS AND OTHER MONIES DO NOT REQUIRE THE EXPENDITURE OF OTHER TOWN FUNDS: (2) THAT A PUBLIC HEARING SHALL BE HELD BY THE SELECTMEN PRIOR TO THE RECEIPT AND EXPENDITURE OF SUCH GRANTS AND MONIES: AND (3) THAT SUCH ITEMS SHALL BE EXEMPT FROM ALL PROVISIONS OF RSA 32 RELATIVE TO LIMITATION AND EXPENDITURES OF TOWN MONIES, ALL AS PROVIDED BY RSA 31:95b.

MOTION was made by Robert W. Brundige, seconded by James A. McSweeney, to accept the article as read. Acting Chairman Brundige turned the floor over to Robert T. Levan who explained that this is a "housekeeping measure" and that this article should be passed every year. Without this statute, the Board of Selectmen would have to hold a special town meeting to expend unanticipated funds. Tom Werst asked what would happen if an expenditure came up; Mr. Levan replied that the town cannot expend any money that has not been appropriated. There were no further questions. The Moderator called the question; MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 27. TO SEE IF THE TOWN WILL VOTE TO ADOPT AN ORDINANCE PERTAINING TO THE WAIVING OF TOWN REGISTRATION FEES FOR MOTOR VEHICLES FOR FORMER PRISONERS OF WAR, IN ACCORDANCE WITH THE PROVISIONS OF RSA 261:157-a, AS FOLLOWS:

ORDINANCE

IN ACCORDANCE WITH THE PROVISIONS OF RSA 261:157-a, THE TOWN OF MERRIMACK HEREBY ADOPTS THE FOLLOWING ORDINANCE:

THAT THE TOWN OF MERRIMACK SHALL WAIVE THE FEE FOR A PERMIT TO REGISTER ONE MOTOR VEHICLE OWNED BY ANY PERSON WHO WAS CAPTURED AND INCARCERATED FOR THIRTY DAYS OR MORE WHILE SERVING IN A QUALIFYING WAR OR ARMED CONFLICT AS DEFINED IN RSA 72:28 IV, AND WHO WAS HONORABLY DISCHARGED, PROVIDED THE PERSON PROVIDES THE TOWN CLERK WITH SATISFACTORY PROOF OF THESE CIRCUMSTANCES.

MOTION was made by Robert W. Brundige, seconded by Nancy R. Gagnon, to accept the article as read. Acting Chairman Brundige spoke to his motion, noting that there is one former prisoner of war residing in the town of Merrimack. There were no further comments or questions. The Moderator called the question; MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 28. TO SEE IF THE TOWN WILL VOTE TO RESCIND WARRANT ARTICLE 7 PASSED BY THE 1960 ANNUAL TOWN MEETING WHICH AUTHORIZED THE CAPITAL RESERVE FUND FOR THE PURCHASE OF A GRADER: TO AUTHORIZE THAT THE SUMS OF MONEY IN THAT CAPITAL RESERVE FUND BE TRANSFERRED TO A CAPITAL RESERVE FUND TO BE ESTABLISHED BY THE BOARD OF SELECTMEN FOR THE PURCHASE OF EQUIPMENT RELATED TO THE OPERATIONS OF THE HIGHWAY DIVISION: AND TO DESIGNATE THE BOARD OF SELECTMEN AS AGENTS FOR THIS FUND: OR ACT ON ANYTHING RELATIVE THERETO.

MOTION was made by Nancy R. Gagnon; seconded by James A. McSweeney, to accept the article as read. Selectman Gagnon turned the floor over to Director of Public Works C. Jonathan Manning for the explanation. Arthur Carlson added a little local history. Tom Mahon stated that this requires a two-thirds vote. The question was called; MOTION CARRIED in the AFFIRMATIVE and was so declared.

MOTION was made by Tony Lewis, seconded by Elaine Lyons, to dispense with the reading of Article 29 due to its length, and that it be referred to on pages 9 through 11 of the 1985 Annual Report. MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 29. ORDINANCE. TO SEE IF THE TOWN, IN ACCORDANCE WITH THE PROVISIONS OF RSA 149-M:13, 11 (supp.) WILL VOTE TO ADOPT THE FOLLOWING ORDINANCE TO GOVERN THE USE OF THE LANDFILL AND TO FIX RATES FOR ITS USE:

(REFER TO PAGES 9 THROUGH 11 OF THE 1985 ANNUAL REPORT.)

MOTION was made by Nancy R. Gagnon, seconded by Tom Mahon, to accept the article as printed on pages 9 through 11 of the 1985 Annual Report. Selectman Gagnon spoke to her motion, indicating that the Board approved the policy and rates for the landfill; Selectman Gagnon turned the floor over to Director of Public Works C. Jonathan Manning, who stated that the purpose of this ordinance is clearly explained under section 1. of the article entitled "Purpose." He noted that the increase in fees will bring the Merrimack landfill up to what other communities are charging. There were no further comments or questions. The Moderator called the question, noting that the motion includes all sections of the ordinance on pages 9 through 11 of the 1985 Town Report. MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 30. TO SEE IF THE TOWN WILL VOTE TO RESCIND WARRANT ARTICLE 38 PASSED BY THE 1977 ANNUAL TOWN MEETING WHICH EXCLUDED FROM SOCIAL SECURITY COVERAGE SERVICES PERFORMED BY ELECTION OFFICIALS AND ELECTION WORKERS FOR A CALENDAR QUARTER IN WHICH THE REMUNERATION PAID FOR SUCH SERVICE IS LESS THAN FIFTY DOLLARS ($50.00).

MOTION was made by John T. Mackey, seconded by Tony Lewis, to accept the article as read. Selectman Mackey turned the floor over to Finance Administrator Robert T. Levan for explanation. Mr. Levan stated that he requested that this article be placed on the warrant to alleviate accounting problems on the computer. However, he further stated that he recently learned that passage of this article will compound the computer problems because warrant article 38 was incorrectly interpreted. Thus, Mr. Levan urged the voters to defeat warrant article 30. The Moderator called the question. MOTION WAS DEFEATED.

ARTICLE 31. TO SEE IF THE TOWN WILL VOTE TO CREATE A FIRE PROTECTION AREA IN THAT SECTION OF THE TOWN OF MERRIMACK SERVED BY THE PENNICHUCK WATER WORKS. FURTHER, THAT THE OWNERS WITHIN THE PROPOSED FIRE PROTECTION AREA SHALL BE RESPONSIBLE FOR DEFRAYING THE EXPENSES INCURRED BY THE TOWN IN PROVIDING WATER FOR FIRE PROTECTION.

MOTION was made by Nancy R. Gagnon and seconded by Robert W. Brundige, to accept the article as read. Selectman Gagnon turned the floor over to James A. McSweeney, who explained that this article became necessary when House Bill 224 passed the legislature, and that passage of the article will eliminate an inequity in that users of the Merrimack Valley District will be charged properly.
There were no further comments or questions. The Moderator called the question. MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 32. TO SEE IF THE TOWN WILL VOTE TO HAVE THE 1986 INCOME FROM THE LIBRARY UNRESTRICTED TRUST FUNDS PLACED INTO THE LIBRARY TRUSTEE'S SPECIAL ACCOUNT. (RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by Representative Robert N. Kelley, seconded by John J. Grady. Mr. Kelley spoke to his motion, stating that article 32 is simply a housekeeping item further amplified by House Bill 308. The Moderator called the question. MOTION CARRIED in the AFFIRMATIVE and was so declared.

MOTION was made by Tony Lewis, seconded by Elaine Lyons, to dispense with the reading of the legal description contained in warrant article 33 due to its length, and to make reference to it as being printed on page 12 of the 1985 Annual Town Report. MOTION CARRIED in the AFFIRMATIVE.

ARTICLE 33. TO SEE IF THE TOWN WILL DISCONTINUE THAT PORTION OF PARKHURST ROAD WHICH SEPARATES SEVERAL PARCELS OF LAND IN MERRIMACK, NEW HAMPSHIRE, IDENTIFIED AS TAX MAP PARCELS #6-A-3, 6A-4, 6A-5 and 6A-6, BEING A PORTION OF PARKHURST ROAD LYING BETWEEN BABOOSIC LAKE ROAD AND STOWELL ROAD, CONTAINING .693 ACRES, MORE OR LESS, MORE PARTICULARLY DESCRIBED AS FOLLOWS: (REFER TO PAGE 12 OF 1985 ANNUAL TOWN REPORT) (BY PETITION)

MOTION was made by Peter Flood, seconded by Martin Carrier, to accept the article as printed on page 12 of the 1985 Annual Town Report. Mr. Flood spoke to his motion, explaining that this will involve a 1,000 foot relocation of the road, that it will remain a through-road configuration, and that the plans have received conditional approval from the Merrimack Planning Board. There were no further comments or questions. The Moderator called the question. MOTION CARRIED in the AFFIRMATIVE and was so declared.

ARTICLE 34. TO SEE IF THE TOWN WILL VOTE TO OPPOSE THE BURIAL, STORAGE, TRANSPORTATION, AND PRODUCTION OF HIGH LEVEL RADIOACTIVE WASTE IN THE TOWN OF MERRIMACK AND THE STATE OF NEW HAMPSHIRE, AND TO CALL UPON CONGRESS TO CONDUCT AN INDEPENDENT INVESTIGATION WITH FULL PUBLIC PARTICIPATION INTO THE FEASIBILITY AND PRUDENCE OF THE U.S. DEPARTMENT OF ENERGY'S PRESENT PLAN TO DISPOSE OF RADIOACTIVE WASTE AND TO THE U.S. DEPARTMENT OF ENERGY'S COMPETENCE TO CARRY OUT SUCH PLAN. (BY PETITION)

MOTION was made by Nancy Richards-Stower, seconded by Joe Belanger, to accept the article as read. Ms. Richards-Stower spoke to her motion, stating that this article, or ones similar to it, have been considered by 130 other towns; that it is simple and straight-forward. Tom Cole of Sharon Avenue asked the voters to vote against the article, as Ms. Stower specifically mentioned that it includes Seabrook; thus the article is too broad. Don Dwyer agreed with Mr. Cole, as did John Segedy and Arthur Carlson, who urged the voters to vote against the article. Ms. Stower compared the article to A.C.T. and stated that her intent was not to start a discussion on the merits of Seabrook. Ed Anzalone spoke in favor of the article, citing Three Mile Island, and suggested amending the article. Pete Gagnon spoke, but did not take a position for or against, as did Nancy Frank, who agreed with Mr. Gagnon that it is a philosophical question. Paul Robbins, Powderhouse Road, stated that he lived in Pennsylvania when the Three Mile Island accident occurred, and described the panic. Elaine Lyons felt that the floor of Town Meeting was no place to solve Seabrook's or Russia's problems; there was a MOTION by Elaine Lyons, seconded by Fred Kennedy, that this article be tabled. The Moderator called the question; a count was taken; 42 in favor, 49 opposed, MOTION

TO TABLE WAS DEFEATED. Ed Anzalone asked that the question be called. The Moderator called the question on Article 34; a count was taken; 43 in favor; 44 opposed; MOTION was DEFEATED. There was MOTION by Tony Lewis, duly seconded, to reconsider Warrant Article 34. The Moderator called the question; a count was taken; 50 in favor; 38 opposed; MOTION CARRIED in the AFFIRMATIVE. There was MOTION by Tony Lewis, seconded by Peter Flood, to amend Article 34 by deleting the word "production." There was a MOTION by John Segedy, seconded by Tom Mahon to further amend Article 34 by deleting the word "transportation." The Moderator called the question. AMENDED MOTION CARRIED in the AFFIRMATIVE and was so declared.

Acting Chairman Brundige, noting that the next warrant article is the last, took the opportunity to thank outgoing Selectman Rossiter R. Holt, Jr. for his years of service to the town. Mr. Holt received a standing ovation.

Elaine Lyons recognized Edna Turner, who has served the town as Supervisor of the Checklist for many years, and who chose not to run for the position this year. Mrs. Turner received a round of applause.

ARTICLE 35. TO SEE IF THE TOWN WILL VOTE TO DISCONTINUE CRESTWOOD DRIVE IN ITS ENTIRETY SUBJECT TO REVIEW AND APPROVAL OF THE PLANNING BOARD AND FURTHER TO AUTHORIZE THE BOARD OF SELECTMEN TO CONVEY CRESTWOOD DRIVE TO THE ABUTTING PROPERTY OWNERS. (BY PETITION)

MOTION was made by George Keller, seconded by James A. McSweeney, to accept the article as read. Mr. Keller spoke to his motion, explaining that Crestwood Drive is part of a subdivision which was never approved; that the town plows and maintains it, and asked that it be discontinued in its entirety subject to review and approval by the Planning Board. There were no further comments or questions asked. The Moderator called the question. MOTION CARRIED in the AFFIRMATIVE and was so declared.

At 9:45 p.m., there was a MOTION by Robert W. Brundige, duly seconded, to adjourn this 1986 Town Meeting. The question was called; MOTION CARRIED in the AFFIRMATIVE and was so declared.

I hereby certify that the foregoing is a true copy of the minutes of the 1986 Town Meeting of the Town of Merrimack, New Hampshire.

Betty J. Spence
Deputy Town Clerk

Date: September 2, 1986

AUDITOR'S OPINION

Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have examined the general purpose financial statements of the Town of Merrimack, New Hampshire, as of and for the year ended June 30, 1986, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and included such tests of the accounting records as we considered necesssary in the circumstances.

The general purpose financial statements referred to above do not include financial statements of the general fixed assets account group, which should be included to conform with generally accepted accounting principles. The amount which should be recorded in the general fixed assets account group is not known.

As described in Note 2, the Town has recognized tax revenues of $622,661 in its General Fund which do not meet the sixty day received in cash requirements of the Governmental Accounting Standards Board. The Town believes, and we concur that application of this accounting principle which would reduce General Fund Balance from $1,687,655 to $1,064,994 gives a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effect on the financial statements of the omission described in the second paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Merrimack, New Hampshire, at June 30, 1986, and the results of its operations and changes in financial position of its non-expendable and pension trust funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with the preceding year except for the change, with which we concur, as described in Note 5 to the financial statements.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental and supplementary schedules are not a required part of the general purpose financial statements of the Town of Merrimack, New Hampshire. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

August 20, 1986

Carey, Vachon and Clukay, PC

TOWN OF MERRIMACK, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types & Account Groups
June 30, 1986

	Governmental Fund Types				Fiduciary Fund Types	Account Group	Totals (Memorandum Only)	
ASSETS	General	Special Revenue	Capital Projects	Debt Service	Trust & Agency	General Long-Term Obligation	June 30, 1986	1985
Cash and equivalents		$ 3,393			$ 790,585		$ 793,978	$ 909,335
Equity in Pooled Cash and Investments	$6,138,091	1,136,577	$2,198,917	$666,492			10,140,077	11,115,278
Cash with Fiscal Agent								8,000
Investments at cost (Note 1)					912,753		912,753	550,004
Receivables:								
Taxes (Note 1)	3,318,514						3,318,514	3,934,401
Accounts	52,660	495,304	1,858		22,977		572,799	456,569
Due from Other Governments	315,637	34,115					349,752	366,651
Deferred Expenses	133,933		300				134,233	35,118
Inventory	16,642		6,174				22,816	26,266
Due from Other Funds	68,421				8,398		76,819	94,641
Restricted Cash	27,900		1,296				29,196	39,328
Amount Available in Debt Service Fund						$666,492	666,492	840,298
Amount to be Provided for Retirement of General Obligation Debt						7,908,508	7,908,508	8,904,702
Amount to be Provided for Future Absences						249,294	249,294	192,936
Total Assets	$10,071,798	$1,669,389	$2,208,545	$666,492	$1,734,713	$8,824,294	$25,175,231	$27,473,527

LIABILITIES AND FUND BALANCES

Liabilities:								
Accounts Payable	111,377	44,191	166,262		8,864		330,694	362,588
Accrued Expenses	110,739	15,441	533		116,043		242,756	234,161
Performance deposits	28,785						28,785	30,934
Construction Retainage Payable			37,095				37,095	11,428
Deferred Revenue	8,124,922						8,124,922	7,050,589
Due to Other Funds	8,320				68,499		76,819	94,641
Bond Anticipation Notes Payable								1,500,000
General Obligation Debt Payable						8,575,000	8,575,000	9,745,000
Compensated Abscences Payable from Future Resources						249,294	249,294	192,936
Total Liabilities	8,384,143	59,632	203,890		193,406	8,824,294	17,665,365	19,222,277
Fund Balances:								
Reserved:								
Reserved for endowments					659,104		659,104	663,716
Reserved for encumbrances	104,660	134,909	580,189				819,758	42,498
Reserved For Employees' Retirement					251,205		251,205	262,612
Reserved for Debt Service				666,492			666,492	840,298
Reserved for Inventory	16,642		6,174				22,816	26,266
Unreserved:								
Designated (Notes 1 & 7)	66,091	27,430			387,250		480,771	468,113
Undesignated	1,500,262	1,447,418	1,418,292		243,748		4,609,720	5,947,747
Total Fund Balances	1,687,655	1,609,757	2,004,655	666,492	1,541,307		7,509,866	8,251,250
Total Liabilities and Fund Balances	$10,071,798	$1,669,389	$2,208,545	$666,492	$1,734,713	$8,824,294	$25,175,231	$27,473,527

See notes to financial statements.

Exhibit B
TOWN OF MERRIMACK, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental and Similar Trust Fund Types
For the Year Ended June 30, 1986

	Governmental Fund Types				Fiduciary Fund Types	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Debt Service	Expendable Trust	For the Years Ended June 30, 1986	1985
Revenues:							
Taxes	$3,332,355					$3,332,355	$3,137,436
Licenses and permits	1,450,019					1,450,019	1,172,926
Intergovernmental revenues	477,475	$ 169,025	$ 185,489	$180,618		1,012,607	1,152,644
Charges for service	280,608	1,602,622	1,410			1,884,640	1,876,158
Miscellaneous revenues	486,342	147,776	186,312	52,616	$31,590	904,636	952,948
Total Revenues	6,026,799	1,919,423	373,211	233,234	31,590	8,584,257	8,292,112
Expenditures:							
Current:							
General government	790,515					790,515	870,189
Public Safety	2,207,535					2,207,535	1,834,395
Highways and streets	1,237,319					1,237,319	1,185,201
Health and welfare	89,476					89,476	101,476
Sanitation	103,106	1,449,060				1,552,166	1,389,261
Culture and recreation	323,523	14,795				338,318	328,053
Capital outlay	377,559	199,280	637,464		145,730	1,360,033	1,982,115
Debt service:							
Principal of debt				1,170,000		1,170,000	870,000
Interest and fiscal charges			8,993	586,104		595,097	535,270
Total Expenditures	5,129,033	1,663,135	646,457	1,756,104	145,730	9,340,459	9,095,960
Excess of Revenues Over (Under) Expenditures	897,766	256,288	(273,246)	(1,522,870)	(114,140)	(756,202)	(803,848)
Other Financing Sources							

(Uses):							
Proceeds of debt							3,000,000
Operating transfers in	196,125			1,349,064	142,000	1,687,189	1,142,112
Operating transfers out	(1,348,476)	(242,000)	(92,588)			(1,683,064)	(1,142,112)
Total Other Financing Sources (Uses)	(1,152,351)	(242,000)	(92,588)	1,349,064	142,000	4,125	3,000,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(254,585)	14,288	(365,834)	(173,806)	27,860	(752,077)	2,196,152
Fund Balances - July 1	1,942,240	1,595,469	2,370,489	840,298	359,390	7,107,886	4,911,734
Fund Balances - June 30	$1,687,655	$1,609,757	$2,004,655	$666,492	$387,250	$6,355,809	$7,107,886

See notes to financial statements

Exhibit C
TOWN OF MERRIMACK, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General and Special Revenue Funds
For the Year Ended June 30, 1986

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	$2,778,415	$3,332,355	$ 553,940				$2,778,415	$3,332,355	$ 553,940
Licenses and permits	1,052,325	1,450,019	397,694				1,052,325	1,450,019	397,694
Intergovernmental revenues	482,888	477,475	(5,413)	$ 150,688	$ 169,025	$ 18,337	633,576	646,500	12,924
Charges for service	231,860	280,608	48,748	1,644,919	1,602,622	(42,297)	1,876,779	1,883,230	6,451
Miscellaneous revenues	469,042	486,342	17,300	120,200	147,776	27,576	589,242	634,118	44,876
Total Revenues	5,014,530	6,026,799	1,012,269	1,915,807	1,919,423	3,616	6,930,337	7,946,222	1,015,885
Expenditures:									
Current:									
General government	850,886	790,515	60,371				850,886	790,515	60,371
Public safety	2,333,169	2,207,535	125,634				2,333,169	2,207,535	125,634
Highways and streets	1,299,745	1,237,319	62,426				1,299,745	1,237,319	62,426
Health and welfare	134,806	89,476	45,330				134,806	89,476	45,330
Sanitation	100,769	103,106	(2,337)	1,733,489	1,449,060	284,429	1,834,258	1,552,166	282,092
Culture and recreation	342,668	323,523	19,145		14,795	(14,795)	342,668	338,318	4,350
Capital outlay	492,043	377,559	114,484	500,000	199,280	300,720	992,043	576,839	415,204
Total Expenditures	5,554,086	5,129,033	425,053	2,233,489	1,663,135	570,354	7,787,575	6,792,168	995,407
Excess of Revenues Over (Under) Expenditures	(539,556)	897,766	1,437,322	(317,682)	256,288	573,970	(857,238)	1,154,054	2,011,292
Other Financing Sources (Uses):									
Operating transfers in	203,500	196,125	(7,375)				203,500	196,125	(7,375)
Operating transfers out	(1,346,366)	(1,348,476)	(2,110)	(250,000)	(242,000)	8,000	(1,596,366)	(1,590,476)	5,890
Total Other Financing Sources (Uses)	(1,142,866)	(1,152,351)	(9,485)	(250,000)	(242,000)	8,000	(1,392,866)	(1,394,351)	(1,485)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,682,422)	(254,585)	1,427,837	(567,682)	14,288	581,970	(2,250,104)	(240,297)	2,009,807
Fund Balances - July 1, 1985	1,942,240	1,942,240		1,595,469	1,595,469		3,537,709	3,537,709	
Fund Balances - June 30, 1986	$259,818	$1,687,655	$1,427,837	$1,027,787	$1,609,757	$581,970	$1,287,605	$3,297,412	$2,009,807

Exhibit D
TOWN OF MERRIMACK, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses and Changes in Fund Balances - All Non-Expendable and Pension Trust Funds For the Year Ended June 30, 1986

	Non-Expendable Trust	Pension Trust	Totals (Memorandum Only) For the Years Ended June 30, 1986	1985
OPERATING REVENUES:				
Contributions		$ 43,000	$ 43,000	$ 39,138
Investment income	$ 79,272	30,322	109,594	95,585
	79,272	73,322	152,594	134,723
OPERATING EXPENSES:				
Contractual services	57,172	1,280	58,452	51,117
Benefit payments				30,931
Payments to separated employees		8,864	8,864	18,706
	57,172	10,144	67,316	100,754
OPERATING INCOME:	22,100	63,178	85,278	33,969
NON-OPERATING INCOME (EXPENSE):				
Net Gain on Investment Transactions				94,864
NET INCOME	22,100	63,178	85,278	128,833
FUND BALANCES, July 1 (Restated Note 5)	880,752	188,027	1,068,779	939,946
FUND BALANCES, June 30	$902,852	$251,205	$1,154,057	$1,068,779

EXHIBIT E

TOWN OF MERRIMACK, NEW HAMPSHIRE
Combined Statement of Changes in Financial Position Non-Expendable and Pension Trust Funds For the Year Ended June 30, 1986

	Non-Expendable Trust	Pension Trust	Totals (Memorandum Only) For the Years Ended June 30, 1986	1985
Sources of Working Capital:				
Net Income	$22,100	$63,178	$85,278	$128,833
Elements of Net Increase (Decrease) in Working Capital:				
Cash	$ 6,873	($112)	$ 6,761	$108,511
Investments	71,531	27,143	98,674	18,455
Accounts Receivable	20,106	2,867	22,973	4
Due From Other Funds	(76,410)	(7,493)	(83,903)	51,268
Accounts Payable		40,773	40,773	(49,405)
NET INCREASE IN WORKING CAPITAL	$22,100	$63,178	$85,278	$128,833

See notes to financial statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Merrimack, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies:

A. BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenditures/expenses. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's governmental fund types.

GENERAL FUND - The General fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS - Special Revenue Funds are used to account for specific restricted revenues and expenditures. The Sewer Operating Fund, Library Fine Fund and the Federal Revenue Sharing Fund are accounted for as Special Revenue Funds.

CAPITAL PROJECTS FUNDS - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town accounts for the following projects in its Capital Projects Funds:

Sewer Line Extension Fund
Incinerator Fund
Veteran's Memorial Park Fund
Road Pavement Management Fund
Camp Sargent Road Fund

DEBT SERVICE FUND - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

FIDUCIARY FUND TYPES

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds.

TRUST FUNDS - Trust Funds include Expendable, Non-expendable and Pension Trust Funds. Expendable Trust Funds (Capital Reserve Funds and Conservation Fund) are recorded as Governmental Type Funds. Non-expendable and Pension Trust Funds are accounted for and reported on an income determination format because capital maintenance is required by law.

AGENCY FUNDS - The Town collects taxes for Merrimack School District and Hillsborough County, both independent governmental units, which are remitted to them as required by law. These funds are accounted for as agency funds. The deferred compensation plan is accounted for as an agency fund. (See Note 1-F)

GENERAL FIXED ASSET ACCOUNT GROUP

The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditure. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

B. BASIS OF ACCOUNTING

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are

virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received.

Investment earnings are recorded as earned, since they are measurable and available. (See Note 2)

The accrual basis of accounting is used by Fiduciary Fund types.

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and similar trust funds financial statements reflect such transactions as transfers. Non-expendable trust funds report these transactions as revenues and expenses.

C. BUDGET

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. Funds may be transferred between operating categories.

D. ENCUMBRANCES

Encumbrances accounting, under which purchase orders and other commitments for the expenditures of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities.

E. CONTINUING APPROPRIATIONS

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are as follows:

General Fund:	
Wage and salary survey	$11,000
Fire Department (equipment, supplies, services)	5,096
Bishop Street drainage project	10,487
Tree removal	5,300
Planning study	2,000

Field house doors	225
Twin Bridges Field fence	1,380
Library theft detection system	1,811
Code supplement	1,000
Street lighting	8,500
Fire truck	4,250
Severns Bridge replacement	71,048
Police cruiser	7,500
Groundwater study	5,442
Pending court cases	1,500
Air bag	600
	137,139
Less: Revenues Not Susceptible To Accrual	(71,048)
Total General Fund	$66,091

Special Revenue Funds:	
Federal Revenue Sharing -	
Route 3/Baboosic Lake Road intersection	$7,430
Sewer Fund - Trickling Filter	20,000
Total Special Revenue Funds	$27,430

F. RETIREMENT PLANS

Substantially all full-time employees of the Police, Fire and Communications Departments participate in the State of New Hampshire Retirement System. Under this plan, participants contribute a percentage of annual compensation, which is fixed by law and dependent on age when contributions begin. The Town contribution rate for normal cost of the plan is based upon an actuarial valuation of the State plan and has been set at 7.54% of compensation for Police and Communications personnel and 9.56% for Fire personnel.

For the year ended June 30,1986, the normal cost of the plan to the Town was $117,734. The amount, if any, of the excess vested benefits over pension fund assets is not available.

The Town Manager, Administrative Assistant, Public Works Director and Town Clerk/Tax Collector are covered by a separate deferred compensation plan which is accounted for in an agency fund.

The Town has a non-contributory defined benefit pension plan for all non-union employees who are not a member of another retirement plan, who have completed a year of service, worked 1,000 or more hours in the plan year, and have attained the age of 21. Pension costs of $43,000 include current service costs, which are accrued and funded on a current basis, and prior costs, which are amortized over ten years. The following is a summary of plan benefits and asset information for the year ended June 30, 1986:

Actuarial present value of accumulated plan benefits:

Vested	$65,915
Non-vested	56,692
	$122,607
Net assets available for benefits	$251,205

An assumed annual rate of return of 7.5 percent was used to determine the actuarial present value of both vested and non-vested benefits. The actuarial benefits information was computed as of July 1, 1985.

G. TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. The data is not comparable to a consolidation and interfund eliminations have not been made in the aggregation of the data.

H. INVESTMENTS

Investments are recorded at cost. Market value of investments in the Non-expendable Trust Funds at June 30, 1986, was approximately $960,081. Pension Trust Fund investments consist of cash equivalents.

I. POOLED CASH

The Town has combined the cash resources of its governmental fund types for investment purposes. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund. Investment earnings are allocated to each fund on the basis of average monthly balances.

2. PROPERTY TAXES

A. GENERAL

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 ($476,434,301 as of April 1, 1985) and are due in two installments on July 1 and December 1. The Town bills and collects its own property taxes and also taxes for the Merrimack School District and Hillsborough County. Collections of the school and county taxes and remittance of them to these governments are accounted for in the Property Tax Agency Fund.

B. TAX REVENUE RECOGNITION

The Town has recorded deferred property tax revenues of $8,113,961 due July 1, 1986, which is the first installment of 1986-87 taxes. The Town has accrued taxes of $622,661 (net of allowances for estimated uncollectibles of $27,609) in the General

Fund which do not meet the susceptible to accrual criteria of Government Accounting Standards Board. The net effect of not recognizing the tax receivables would result in an unappropriated General Fund balance of $877,601 and would mislead the user of these financial statements as to the Town's financial position.

C. TAX SALE

Under state law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale receives a priority tax lien on these properties and accrues interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the purchaser.

3. LONG-TERM DEBT

The following is a summary of bond transactions for the Town for the year ended June 30, 1986:

	(000's Omitted)
Bonds payable at July 1, 1985	$9,745
Bonds Retired	(1,170)
Bonds payable at June 30, 1986	$8,575

Bonds payable at June 30, 1986, are comprised of the following individual issues. Under state law, all amounts were incurred as general obligation debt.

	(000's Omitted)
$5,000,000 1968 State Guaranteed Sewer Serial Bonds due in annual installments of $250,000 through September 1, 1988; interest at 3.9%. (This issue is partially funded by an annual grant from the State of New Hampshire)	$ 750
$5,000,000 1970 State Guaranteed Sewer Serial Bonds due in annual installments of $250,000 through July 1, 1990; interest at 5.9%. (This issue is partially funded by an annual grant from the State of New Hampshire)	1,250
$1,110,000 1975 Incinerator State Guaranteed Sewer Bonds due in annual installments of $55,000 through September 1, 1995; interest at 6.5%. (This issue is wholly funded by an annual grant from the State of New Hampshire)	550
$2,750,000 1977 State Guaranteed Sewer Lines Extension Bonds due in annual installments of $150,000 through August 1, 1988 and $125,000 through August 1, 1998; interest at 4.875%	1,550
$500,000 1977 Library Bonds due in annual installments of $50,000 through August 1, 1988; interest at 4.75%	100
$2,250,000 1980 State Guaranteed Sewer Line Extension Bonds due in annual installments of $115,000 through July 1, 1990, and $110,000 through July 1, 2000; interest at 7.12%	1,675
$3,000,000 1985 Road Improvement Bonds due in annual installments of $300,000 through February 1, 1995 at 7.5% to 7.7%	2,700
	$8,575

The annual requirements to amortize all debt outstanding as of June 30, 1986, including interest payments of $2,793,626 are as follows:

Year Ending June 30	Total
1987	$1,688,320
1988	1,620,985
1989	1,480,245
1990	1,171,034
1991	1,116,554

1992 - 1996	3,371,776
1997 - 2001	919,712
	$11,368,626

The Town has Long-Term Debt authorized but unissued of $5,900,000 as of June 30, 1986 for highway purposes

4. INTERFUND BALANCES

Fund	Interfund Receivables	Interfund Payables
General Fund	$68,421	$ 8,320
Trust and Agency Funds:		
Expendable Trust Funds	233	68,499
Pension Trust Fund	8,165	
Total	$76,819	$76,819

5. RESTATEMENTS

The following restatement was made to give retroactive effect to the early application of GASB Statement No. 2 - Financial Reporting of Deferred Compensation Plans Adopted Under the Provisions of Internal Revenue Code Section 457. Fund balances of the Non-expendable Trust Funds at July 1, 1985 were restated from $955,337 to $880,752 as a result of reclassifying the deferred compensation fund from a Non-expendable Trust Fund to an Agency Fund.

6. NON-EXPENDABLE TRUST FUNDS

The principle amounts of all Non-expendable Trust Funds are restricted in that only income earned may be expended. Principal and income balances at June 30, 1986, were as follows:

	Principal	Income	Total
Fund A	$214,105	$ 43,586	$257,691
Fund B	24,359	5,094	29,453
Fund C	286,953	53,029	339,982
Other Funds	133,687	142,039	275,726
	$659,104	$243,748	$902,852

7. EXPENDABLE TRUST FUNDS

Expendable Trust Funds at June 30, 1986, are detailed as follows:

Landfill	$142,966
Highway Equipment	61,453
Fire Equipment	77,525
Ambulance	35,125
Waste Water Treatment Plant	63,303
Conservation Trust	6,878
	$387,250

8. LITIGATION

Town officials estimate that any potential claims against the Town which are not covered by insurance are immaterial.

Schedule 1

TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Balance Sheet - All Special Revenue Funds
June 30, 1986

	Federal Revenue Sharing Fund	Sewer Operating Fund	Library Fine Fund	Combining Totals June 30, 1986	1985
ASSETS					
Cash & Equivalents			$3,393	$3,393	$1,593
Equity and Pooled Cash and Investments	$8,807	$1,127,770		1,136,577	1,192,085
Receivables:					
Accounts		495,304		495,304	424,197
Due From Other Governments	34,115			34,115	56,379
Total Assets	$42,922	$1,623,074	$3,393	$1,669,389	$1,674,254
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable		$44,191		$44,191	$61,628
Accrued expenses		15,441		15,441	17,157
Total Liabilities		59,632		59,632	78,785
Fund Balances:					
Reserved for Encumbrances		134,909		134,909	18,370
Unreserved:					
Designated for Subsequent years' Expenditure	$ 7,430	$ 20,000		$ 27,430	
Undesignated	35,492	1,408,533	$3,393	1,447,418	$1,577,099
Total Fund Balances	42,922	1,563,442	3,393	1,609,757	1,595,469
Total Liabilities & Fund Balances	$42,922	$1,623,074	$3,393	$1,669,389	$1,674,254

Schedule 2

TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
All Special Revenue Funds
For the Year Ended June 30, 1986

	Federal Revenue Sharing Fund	Sewer Operating Fund	Library Fine Fund	Combining Totals For the Years Ended June 30 1986	1985
Revenues:					
Intergovernmental revenues	$169,025			$ 169,025	$ 209,066
Charges for Service		$1,602,622		1,602,622	1,601,999
Miscellaneous revenues	9,155	122,027	$16,594	147,776	161,949
Total Revenues	178,180	1,724,649	16,594	1,919,423	1,973,014
Expenditures:					
Current:					
Sanitation		1,449,060		1,449,060	1,303,594
Culture & Recreation			14,795	14,795	12,358
Capital Outlay		199,280		199,280	227,140
Total Expenditures		1,648,340	14,795	1,663,135	1,543,092
Excess of Revenues over (under) Expenditures	178,180	76,309	1,799	256,288	429,922
Other Financing Sources (uses):					
Operating transfers out	(192,000)	(50,000)		(242,000)	(247,169)
Total Other Financing Sources (Uses)	(192,000)	(50,000)		(242,000)	(247,169)
Excess of revenues and other sources over (under) expenditures and other uses	(13,820)	26,309	1,799	14,288	182,753
Fund Balances - July 1	56,742	1,537,133	1,594	1,595,469	1,412,716
Fund Balances - June 30	$ 42,922	$1,563,442	$ 3,393	$1,609,757	$1,595,469

Schedule 3

TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Balance Sheet — All Capital Projects Funds
June 30, 1986

	Incinerator Fund	Road Pavement Management Fund	Sewer Line Extension Fund	Veteran's Memorial Park Fund	Camp Sargent Road Fund	Combining Totals June 30, 1986	1985
ASSETS							
Equity in Pooled Cash & Investments	$533	$1,637,243	$402,320	$34,386	$124,435	$2,198,917	$4,093,148
Accounts Receivable			1,858			1,858	1,858
Deferred Expenses		300				300	
Inventory		6,174				6,174	
Restricted Cash		1,296				1,296	11,428
Total Assets	$533	$1,645,013	$404,178	$34,386	$124,435	$2,208,545	$4,106,434
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts Payable		$ 138,412	$ 27,850			$ 166,262	$ 119,893
Accrued Expenses	$533					533	104,624
Retainage Payable		1,296	35,799			37,095	11,428
Bond Anticipation Notes Payable							1,500,000
Total Liabilities	533	139,708	63,649			203,890	1,735,945
Fund Balances:							
Reserved:							
Reserved for Encumbrances		552,202	27,987			580,189	
Reserved for Inventory		6,174				6,174	
Unreserved - Undesignated		946,929	312,542	$34,386	$124,435	1,418,292	2,370,489
Total Fund Balances		1,505,305	340,529	34,386	124,435	2,004,655	2,370,489
Total Liabilities and Fund Balances	$533	$1,645,013	$404,178	$34,386	$124,435	$2,208,545	$4,106,434

TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended June 30, 1986

	Incinerator Fund	Road Pavement Management Fund	Sewer Line Extension Fund	Veteran's Memorial Park Fund	Camp Sargent Road Fund	Combining Totals For the Years Ended June 30, 1986	1985
Revenues:							
Intergovernmental Revenues	$94,325		$ 91,164			$ 185,489	$ 292,941
Charges for Service			1,410			1,410	4,270
Miscellaneous Revenues	(1,737)	145,961	26,880	$5,316	$9,892	186,312	282,495
Total Revenues	92,588	145,961	119,454	5,316	9,892	373,211	579,706
Expenditures:							
Capital Outlay		489,327	142,749	5,388		637,464	1,694,859
Interest and Fiscal Charges		8,339			654	8,993	131,605
Total Expenditures		497,666	142,749	5,388	654	646,457	1,826,464
Excess of Revenues Over (Under) Expenditures	92,588	(351,705)	(23,295)	(72)	9,238	(273,246)	(1,246,758)
Other Financing Sources (Uses):							
Proceeds of Long-Term Debt							3,000,000
Operating Transfers Out	(92,588)					(92,588)	(96,063)
Total Other Financing Sources (Uses)	(92,588)					(92,588)	2,903,937
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses		(351,705)	(23,295)	(72)	9,238	(365,834)	1,657,179
Fund Balances - July 1		1,857,010	363,824	34,458	115,197	2,370,489	713,310
Fund Balances - June 30	$	$1,505,305	$340,529	$34,386	$124,435	$2,004,655	$2,370,489

Schedule 5

TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Balance Sheet — All Trust and Agency Funds
June 30, 1986

	Expendable Trust Funds	Non-Expendable Trust Funds	Pension Trust Fund	Deferred Compensation Agency Fund	Combining Totals June 30, 1986	1985
ASSETS						
Cash & Equivalents	$455,516	$334,996	$ 73	$	$ 790,585	$ 907,742
Investments		547,750	248,960	116,043	912,753	550,004
Accounts Receivable		20,106	2,871		22,977	4
Due From Other Funds	233		8,165		8,398	94,641
Total Assets	$455,749	$902,852	$260,069	$116,043	$1,734,713	$1,552,391
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable			8,864		8,864	49,637
Accrued Liabilities				116,043	116,043	74,585
Deferred Revenue						
Due to Other Funds	68,499				68,499	
Total Liabilities	68,499		8,864	116,043	193,406	124,222
Fund Balances:						
Reserved for Endowments		659,104			659,104	663,716
Reserved for Employee's Retirement			251,205		251,205	188,027
Unreserved:						
Designated for Subsequent years expenditure	387,250				387,250	359,390
Undesignated		243,748			243,748	217,036
Total Fund Balances	387,250	902,852	251,205		1,541,307	1,428,169
Total Liabilities and Fund Balances	$455,749	$902,852	$260,069	$116,043	$1,734,713	$1,552,391

Schedule I

TOWN OF MERRIMACK, NEW HAMPSHIRE
Project - Length Schedule of Construction Projects
All Capital Projects Funds
Beginning of Projects to June 30, 1986

	Incinerator Fund	Road Pavement Management Fund	Sewer Line Extension Fund	Veteran's Memorial Park Fund	Camp Sargent Road Fund
Total Project Authorization	$5,690,000	$7,800,000	$10,244,359	$255,950	$1,100,000
Revenues and Other Financial Sources:					
Proceeds of General Obligation Debt	$1,110,000	$2,890,000	$5,000,000	$	$110,000
Intergovernmental Revenues	5,334,426		4,261,852		
Other Revenues	445,671	339,257	982,507	58,777	23,816
	$6,890,097	$3,229,257	$10,244,359	$ 58,777	$ 133,816
Expenditures:					
Construction and Engineering Costs	$5,664,915	$1,592,735	$9,745,310	$ 24,391	$
Interest and Fiscal Charges	92,207	131,217	158,520		9,381
Transfers to Debt Service Fund	1,132,975				
	$6,890,097	$1,723,952	$ 9,903,830	$ 24,391	$ 9,381

MANAGEMENT LETTER

August 20, 1986

Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have examined the general purpose financial statements of the Town of Merrimack, New Hampshire for the year ended June 30, 1986, and have issued our report thereon dated August 20, 1986. Our examination was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Carey, Vachon and Clukay, PC

TOWN OF MERRIMACK, NEW HAMPSHIRE

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended June 30, 1985

Federal Assistance Programs Agency/Grant Program/Title	Federal Catalogue Number	Balance July 1, 1985	Cash Receipts		Disbursements	Balance June 30, 1986
			Federal	Local		
DEPARTMENT OF THE TREASURY						
Federal Revenue Sharing	21.300	$363	$191,289	$9,155	$192,000	$8,807
U.S. ENVIRONMENTAL PROTECTION AGENCY						
Wastewater Treatment Construction	66.418		990		990	
Total Federal Assistance		$363	$192,279	$9,155	$192,990	$8,807

AUDITOR'S MANAGEMENT LETTER

October 23, 1986

Town Manager
Town of Merrimack, New Hampshire

We have examined the general purpose financial statements of the Town of Merrimack, New Hampshire for the year ended June 30, 1986, and have issued our report thereon dated August 20, 1986. As part of our examination, we made a study and evaluation of the Town's system of internal accounting control to the extent we considered necessary solely to determine the nature, timing, and extent of our auditing procedures. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole, and we do not express such an opinion.

However, during our examination we became aware of several matters that, while not involving material weaknesses in internal accounting control, are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. A separate report dated August 20, 1986 contains our report on material weaknesses in internal accounting control. This letter does not affect our report dated August 20, 1986 on the financial statements of the Town of Merrimack, New Hampshire for the year ended June 30, 1986.

We have discussed these comments and suggestions with various Town personnel, and we will be pleased to discuss them in further detail at your convenience.

Sincerely,
Carey, Vachon & Clukay, PC

FIXED ASSET ACCOUNTING

As is the case in many municipalities the Town of Merrimack has not maintained records of its investment in general fixed assets. We understand that fixed asset accounting was established in the Sewer Fund in 1983-1984. The absence of fixed asset accounting may weaken control over the assets. We recommend that the Town establish a policy to record its investment in fixed assets. In addition to enhancing control over the assets and meeting full disclosure requirements for financial reporting purposes fixed asset accounting records should prove invaluable for the insurance program and in long-term planning.

ENTERPRISE FUND ACCOUNTING

The Town accounts for the operations of its Sewer Fund in a governmental fund type (Special Revenue Fund). The nature and sources of revenue and the intent of the governing body normally determine the fund type in governmental accounting. Since charges for service in the Sewer Fund exceeded the costs of operations and fund balance exceeded operating costs for the year ended June 30, 1986 we believe the Town should consider a change to income determination accounting. In our opinion this would provide more meaningful information about Sewer Fund operations.

TREASURER'S OFFICE

In the past we have noted what we considered to be weaknesses in internal control in the Treasurer's office. We are pleased to note that these areas have been addressed by Town officials. We recommend that the Town continue to emphasize its efforts in the following areas.....

* Reconciliation of cash with fiscal agent accounts
* Clear definition of procedures for "NSF" checks
* Establishment of procedures to deal with long outstanding checks
* Adoption of reconciliation procedures for the zero balance payroll account
* Policies which will insure that the book balances used in reconciliations agree to the general ledger

INVOICE PROCESSING

Invoices from vendors continue to be mailed directly to the department which received the goods and are then forwarded to the accounting department along with the purchase order and receiving report. We recognize in our evaluation of the system of internal accounting control that Town officials do not believe that the benefits of achieving segregation of responsibilities in this area outweigh the associated costs. We urge Town officials to continue to review operations with restructuring the invoice processing system in mind.

PERFORMANCE BONDS

The Town continues to make progress in controlling performance bonds. We recommend that efforts continue in this area. We believe that formal definition of procedures for performance bonds would prove useful at this point in time.

SEWER LINE EXTENSION CAPITAL PROJECTS FUND

The Town receives payments from the State of New Hampshire in its Sewer Line Extension Capital Projects Fund which represent the State's share of the eligible costs of projects already completed. The Federal government funded its share on a reimbursement basis as the projects progressed as did the Town. The State chose to amortize its share over twenty years. From fiscal year 1987 to 2000 the Town will receive $932,244. We understand that Department of Revenue officials have indicated their intent to apply these amounts against the tax rate. We believe that such action may be contrary to terms of the EPA grant as well as action on Article 8 of the 1975 Merrimack Town meeting and urge Town officials to clarify the situation during the current year.

INCINERATOR CAPITAL PROJECTS FUND

During fiscal 1986 transactions related to physical construction of the incinerator were completed. Capital Projects Funds are employed for the use of restricted resources to construct capital assets. While we recognize the complicated accounting required to account for the financing arrangements of the incinerator, we believe that this fund should be closed.

TAX YEAR 1986
SUMMARY INVENTORY OF VALUATION

Land		$117,120,104
Buildings		412,611,635
Public water utility		1,488,318
Public utilities:		
Gas	1,389,511	
Electric	5,321,481	6,710,992
TOTAL VALUATION BEFORE EXEMPTIONS ALLOWED		537,931,049
Exemptions allowed:		
Blind exemptions	45,000	
Elderly exemptions	1,274,020	
Disabled servicemen	151,150	1,470,170
NET VALUATION ON WHICH THE TAX RATE IS BASED		536,460,879

NET VALUATION 1978 - 1986

1978	146,190,657
1979	348,566,138*
1980	359,864,537
1981	363,434,663
1982	388,767,938
1983	403,180,435
1984	433,028,396
1985	476,434,301
1986	536,460,879

*Revaluation computed in this figure.

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED FOR THE TAX YEAR 1986*

Town Officers' Salaries	$ 179,173
Town Officers' Expenses	230,074
Election and Registration Expenses	9,410
Cemeteries	11,180
General Government Buildings	87,731
Reappraisal of Property	88,060
Planning and Zoning	98,029
Legal Expenses	53,200
Advertising and Regional Association	8,935
Police Department	1,035,377
Fire Department	821,567
Civil Defense	3,963
Building Inspection	110,502
Communications	108,774
Town Maintenance - Highway	1,192,379
General Highway Department Expenses	83,976
Street Lighting	40,435
Equipment Maintenance	113,268
Solid Waste Disposal	126,006
Health Department	41,261
Ambulance	94,892
Animal Control	4,500
Welfare	34,125
Library	293,976
Parks and Recreation	121,091
Patriotic Purposes	4,000
Conservation Commission	2,847
Principal of Bonds & Notes	1,170,000
Interest on Bonds & Notes	518,322
Interest on Tax Anticipation Notes	50
Fiscal Charges on Debt	2,000
Sewer Plant Improvements	700,000
Town Hall Additions	65,000
Camp Sargent Road Bypass	300,000
Adult Community Center	150,000
Payments to Capital Reserve Funds	286,000
Hydrants	31,423
Sewer Department	1,532,379
FICA, Retirement & Pension Contributions	350,413
Insurance	758,810
Unemployment Compensation	6,273
Unclassified Wage and Salary Adjs.	300,000
TOTAL APPROPRIATIONS	$11,169,401

SOURCES OF REVENUE

Resident Taxes	$ 117,810
National Bank Stock Taxes	15
Yield Taxes	5,000
Interest and Penalties on Taxes	198,525
Land Use Change Tax	250,000
CATV Franchise Tax	14,000
Shared Revenue - Block Grant	205,363
Highway Block Grant	187,273
State Aid Water Pollution Projects	264,777
Forest Fires	396
Civil Defense Reimbursement	750
Motor Vehicle Permit Fees	1,200,000
Dog Licenses	7,100
Business Licenses, Permits & Filing Fees	184,375
Income From Departments	463,583
Rent of Town Property	18,000
Interests on Deposits	335,000
Sale of Town Property	1,000
Payments in Lieu of Taxes	297,260
Income from Sewer Department	2,504,239
Revenue Sharing Fund per Warrant Article 19	66,400
Fund Balance	1,197,000
Transfer from Debt Service Fund - Bond Surplus	163,948
Transfer from Trust Funds	3,500
TOTAL REVENUES	7,685,314
Total Town Appropriations	11,169,401
Total Revenues	7,685,314
Net Town Appropriations	3,484,087
Net School Tax Assessment	12,599,073
County Tax Assessment	1,174,805
Total of Town, School and County	17,257,965
DEDUCT Business Profits Tax Reimbursement	386,060
ADD War Service Credits	83,600
ADD Overlay	23,482
Property Taxes to be Raised	$16,978,987
Tax Rate Approved by Commission	31.65
Pennichuck Fire Protection Area	.40

Robert W. Brundige Nancy R. Gagnon
John J. Grady Kathy L. Wales
John T. Mackey

*This statement is taken directly from the forms presented to the State when the tax rate is set. It is based on actual appropriations and estimated revenue.

FINANCIAL REPORT*
FISCAL YEAR ENDING JUNE 30, 1986

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Dated: August 28, 1986

Robert W. Brundige
John T. Mackey
John J. Grady

BALANCE SHEET
Assets

Cash in hands of Treasurer:		
Pooled cash accounts		$10,169,222.24
Cash in hands of Town Clerk		50.00
Capital Reserve funds		380,054.52
Accounts due to town:		
State shared revenue	305,281.23	
N. H. Highway Safety Agency	1,496.00	
N. H. Supreme Court	6,001.65	
Accounts Receivable	57,371.00	
Prepaid Expenses	189,839.01	
Inventories	22,816.42	
Receivable from federal govt.	34,115.00	
N. H. Highway Department	5.00	
Due from Capital Reserve Fund	68,421.13	685,346.44
Unredeemed Taxes:		
Levy of 1985	350,356.25	
Levy of 1984	242,752.97	
Levy of 1983	9,447.78	
Previous years	3,266.69	605,823.69
Uncollected Taxes:		
Levy of 1986	2,695,012.94	
Levy of 1985	37,827.00	
Levy of 1984	3,460.00	
Previous years	3,999.50	
Uncollected sewer rents	495,303.97	3,235,603.41
Total assets		15,076,100.30
Current deficit		.00
GRAND TOTAL		15,076,100.30
Fund balance June 30, 1985	1,840,947.53	
Fund balance June 30, 1986	1,625,814.69	
Change in financial condition	215,132.84	

LIABILITIES

Accounts owed by the town:	
Bills outstanding	302,768.81
Unexpended balances of special appropriations	89,270.49
Unexpended balances of bond and note funds	2,636,760.28
Sewer fund	1,543,442.61
Unexpended revenue sharing funds	35,491.54
Performance guarantee (bond) deposits	65,804.70
Unexpended balance of Veterans Memorial Park fund	34,385.77
Yield tax deposits	75.00
Other liabilities	388,447.89
Property taxes collected in advance	7,973,784.00
Total accounts owed by the town	13,070,231.09
Capital Reserve Funds	380,054.52
Total liabilities	13,450,285.61
Fund balance -- current surplus	1,625,814.69
GRAND TOTAL	15,076,100.30

*This report, presented in the required state format, shows the town's financial status at the end of the year. It reveals that the town decreased its surplus $215,132.84, making a net surplus of $1,625,814.69 as of June 30, 1986.

SCHEDULE OF TOWN PROPERTY

Town Hall:		
Land and building		$ 644,800
Furniture and equipment		128,000
Library:		
Land and building		515,000
Furniture and equipment		125,100
Police Department:		
Land and building		86,900
Equipment		256,400
Ambulance		159,000
Fire Department:		
Lands and buildings		186,000
Equipment		556,200
Landfill		276,300
Parks, Commons and playgrounds		395,900
Highway Department:		
Land and building		134,400
Equipment		901,100
Civil Defense Equipment		41,100
Sewer plant and facilities		28,282,100
Schools, land and buildings, equipment		15,214,800
Land and buildings acquired through Tax Collector's deeds:		
Robin Lane - 4 lots	$ 2,940	
Turkey Hill Road - 3 acres	9,710	
Pine Knoll - 1 lot	14,810	
Burt Street - 1 lot	5,590	
Woodhaven Circle - 1 lot	2,840	
Blood Road - 2.6 acres	10,400	
Valleyview Drive - Lot 18	4,850	
Valleyview Drive - Lot 13	4,940	
Pine Knoll - Lot 6A	550	
Brewster Street - Lot 6D	5,640	
Rita Street - Lot 6D	7,580	
Valleyview Drive - Lot 14	3,270	
Valleyview Drive - Lot 15	3,240	
Valleyview Drive - Lot 16	3,240	
Valleyview Drive - Lot 17	3,190	
Valleyview Drive - Lot 45	4,880	
Weston Road - MP #6D/391	14,230	
Ingham Road - .22 acres	220	
Edward Lane - Lot 10	2,340	
Lawrence Road - .16 acres	690	
Mayhew Road - .104 acres	550	
		105,700
TOTAL		$48,008,800

TOWN OF MERRIMACK - STATEMENT OF EXPENDITURES, ENCUMBRANCES AND CARRYOVERS COMPARED WITH BUDGET APPROPRIATIONS 1985-86 —— SCHEDULE 2

GENERAL FUND	Encumbrances and Carryovers July 1, 1985	Approved Budget	Additional Appropriations	Total Authorized	Expenditures	Encumbrances and Carryovers June 30, 1986	Total Commitments	Variance Favorable (Unfavorable)
General Government	$ 8,403	$319,979	-	$ 328,382	$ 315,190	$ 12,170	$ 327,360	$ 1,022
Assessing	1,692	101,624	-	103,316	101,285	1,745	103,030	286
Fire	19,974	682,645	125,000	827,619	815,209	7,400	822,609	5,010
Police	9,128	1,248,384	-	1,257,512	1,150,897	7,683	1,158,580	98,932
Communications	-	119,904	-	119,904	109,504	70	109,574	10,330
Ambulance	78	83,490	-	83,568	83,430	671	84,101	(533)
Public Works	-	103,985	-	103,985	102,117	30	102,147	1,838
Highway	11,160	1,234,653	-	1,245,813	1,174,641	37,621	1,212,262	33,551
Landfill	124	140,645	-	140,769	143,106	505	143,611	(2,842)
Planning & Zoning	6,550	108,617	-	115,167	97,448	8,899	106,347	8,820
Parks & Recreation	2,704	73,866	-	76,570	63,214	4,425	67,639	8,931
Library	50	275,102	-	275,152	267,966	1,811	269,777	5,375
Equipment Maintenance	-	122,112	-	122,112	112,042	150	112,192	9,920
Building Maintenance	-	73,132	-	73,132	66,461	1,240	67,701	5,431
Town Manager	-	60,182	-	60,182	58,888	-	58,888	1,294
Code Enforcement	-	115,400	-	115,400	116,708	180	116,888	(1,488)
Budget Committee	-	945	-	945	1,107	-	1,107	(162)
Town Clerk/Tax Collector	12	154,694	-	154,706	146,082	1,000	147,082	7,624
Welfare	-	104,470	-	104,470	59,140	-	59,140	45,330
Finance	150	62,261	-	62,411	62,256	75	62,331	80
Debt Service	-	1,758,255	-	1,758,255	1,756,104	-	1,756,104	2,151
Non-Departmental:								
ACT Economic Impact Study	20,250	-	-	20,250	8,022	-	8,022	12,228
Street Lighting	-	8,500	-	8,500	-	8,500	8,500	-
Land Acquisition	-	65,000	-	65,000	65,172	-	65,172	(172)
Landscaping	-	2,500	-	2,500	1,723	-	1,723	777
Highway Garage	65,000	-	-	65,000	64,466	-	64,466	534
Operation Brightside	-	-	2,506	2,506	2,506	-	2,506	-
Police & Fire Equipment - Griffin Fund	3,709	-	10,040	13,749	8,686	5,075	13,761	(12)
Radar Unit	-	-	1,496	1,496	1,503	-	1,503	(7)
DWI Detection Program	-	-	5,575	5,575	3,313	-	3,313	2,262
Severns Bridge	90,000	-	-	90,000	18,952	71,048	90,000	-
Rt. 3 - Baboosic Lake intersection	7,430	-	-	7,430	-	7,430	7,430	-
Adult Community Center	96	-	-	96	-	-	-	96
Lake Studies	300	-	-	300	-	-	-	300
	$246,810	$7,020,345	$144,617	$7,411,772	$6,977,138	$177,728	$7,154,866	$256,906

TOWN OF MERRIMACK - STATEMENT OF EXPENDITURES, ENCUMBRANCES AND CARRYOVERS COMPARED WITH BUDGET APPROPRIATIONS 1985-86 —— SCHEDULE 2

GENERAL FUND	Encumbrances and Carryovers July 1, 1985	Approved Budget	Additional Appropriations	Total Authorized	Expenditures	Encumbrances and Carryovers June 30, 1986	Total Commitments	Variance Favorable (Unfavorable)
SEWER FUND								
Sewer Fund	$ 14,164	$1,512,729	$ -	$1,526,893	$1,294,985	$ 3,728	$1,298,713	$228,180
Compost	4,206	202,390	-	206,596	189,446	6,039	195,485	11,111
Non-Departmental:								
Waster Water Treatment Facility Improvements	-	500,000	-	500,000	166,349	145,142	311,491	188,509
Sewer engineering	-	-	50,000	50,000	47,560	-	47,560	2,440
	$ 18,370	$2,215,119	$ 50,000	$2,283,489	$1,698,340	$154,909	$1,853,249	$430,240

TOWN OF MERRIMACK

Bond Issue No. 1

$5,000,000 - 3.90% Sewer Bonds Dated September 1, 1968
Payable $250,000 September 1, 1970 - 1988

DEBT SERVICE SCHEDULE

Year	Interest 9/1	Interest 3/1	Principal 9/1	Total
1985-86	19,500.00	14,625.00	250,000.00	284,125.00
1986-87	14,625.00	9,750.00	250,000.00	274,375.00
1987-88	9,750.00	4,875.00	250,000.00	264,625.00
1988-89	4,875.00	-0-	250,000.00	254,875.00
	48,750.00	29,250.00	1,000,000.00	1,078,000.00

TOWN OF MERRIMACK

Bond Issue No. 2

$5,000,000 - 5.90% Sewer Bonds July 1, 1970
Payable $250,000 July 1, 1971 - 1990

DEBT SERVICE SCHEDULE

Year	Interest 7/1	Interest 1/1	Principal 7/1	Total
1985-86	44,250.00	36,875.00	250,000.00	331,125.00
1986-87	36,875.00	29,500.00	250,000.00	316,375.00
1987-88	29,500.00	22,125.00	250,000.00	301,625.00
1988-89	22,125.00	14,750.00	250,000.00	286,875.00
1989-90	14,750.00	7,375.00	250,000.00	272,125.00
1990-91	7,375.00	-0-	250,000.00	257,375.00
	154,875.00	110,625.00	1,500,000.00	1,765,500.00

TOWN OF MERRIMACK

Sewer Line Extension - Issue No. 2
$2,250,000.00 State Guaranteed Sewer Bonds
7.12% Dated July 1, 1980
Payable 1 - 20 Years

DEBT SERVICE SCHEDULE

Year	Interest 7/1	Interest 1/1	Principal 7/1	Total
1985-86	62,351.25	58,958.75	115,000.00	236,310.00
1986-87	58,958.75	55,480.00	115,000.00	229,438.75
1987-88	55,480.00	51,886.25	115,000.00	222,366.25
1988-89	51,886.25	48,206.25	115,000.00	215,092.50
1989-90	48,206.25	44,468.75	115,000.00	207,675.00
1990-91	44,468.75	40,645.00	115,000.00	200,113.75
1991-92	40,645.00	36,932.50	110,000.00	187,577.50
1992-93	36,932.50	33,137.50	110,000.00	180,070.00
1993-94	33,137.50	29,260.00	110,000.00	172,397.50
1994-95	29,260.00	25,272.50	110,000.00	164,532.50
1995-96	25,272.50	21,230.00	110,000.00	156,502.50
1996-97	21,230.00	17,132.50	110,000.00	148,362.50
1997-98	17,132.50	12,952.50	110,000.00	140,085.00
1998-99	12,952.50	8,690.00	110,000.00	131,642.50
1999-2000	8,690.00	4,372.50	110,000.00	123,062.50
2000-2001	4,372.50	-0-	110,000.00	114,372.50
	550,976.25	488,625.00	1,790,000.00	2,829,601.25

TOWN OF MERRIMACK

$500,000 Library Bonds at 4.75%
Dated: August 1, 1977
Payable 1 - 10 Years

DEBT SERVICE SCHEDULE

Year	Interest 8/1	Interest 2/1	Principal 8/1	Total
1985-86	3,562.50	2,375.00	50,000.00	55,937.50
1986-87	2,375.00	1,187.50	50,000.00	53,562.50
1987-88	1,187.50	-0-	50,000.00	51,187.50
	7,125.00	3,562.50	150,000.00	160,687.50

TOWN OF MERRIMACK

Incinerator

$1,110,000 State Guaranteed Sewer Bonds
6.50% Dated September 1, 1975

DEBT SERVICE SCHEDULE AND STATE REIMBURSEMENT SCHEDULE

Year	Interest 9/1	Interest 3/1	Principal 9/1	Total
1985-86	19,612.50	17,875.00	55,000.00	92,487.50
1986-87	17,875.00	16,087.50	55,000.00	88,962.50
1987-88	16,087.50	14,300.00	55,000.00	85,387.50
1988-89	14,300.00	12,512.50	55,000.00	81,812.50
1989-90	12,512.50	10,725.00	55,000.00	78,237.50
1990-91	10,725.00	8,937.00	55,000.00	74,662.00
1991-92	8,937.00	7,150.00	55.000.00	71,087.00
1992-93	7,150.00	5,362.50	55,000.00	67,512.50
1993-94	5,362.50	3,575.00	55,000.00	63,937.50
1994-95	3,575.00	1,787.50	55,000.00	60,362.50
1995-96	1,787.50	-0-	55,000.00	56,787.50
	117,924.50	98,312.00	605,000.00	821,236.50

TOWN OF MERRIMACK

Sewer Line Extension

$2,750,000 State Guaranteed Sewer Bonds
4.875% Dated August 1, 1977
Payable 1 - 20 Years

DEBT SERVICE SCHEDULE

Year	Interest 8/1	Interest 2/1	Principal 8/1	Total
1985-86	41,435.80	37,782.80	150,000.00	229,218.60
1986-87	37,779.70	34,126.40	150,000.00	221,906.10
1987-88	34,123.60	30,470.00	150,000.00	214,593.60
1988-89	30,467.50	27,423.00	125,000.00	182,890.50
1989-90	27,420.75	24,376.00	125,000.00	176,796.75
1990-91	24,374.00	21,329.00	125,000.00	170,703.00
1991-92	21,327.25	18,282.00	125,000.00	164,609.25
1992-93	18,280.50	15,235.00	125,000.00	158,515.50
1993-94	15,233.75	12,188.00	125,000.00	152,421.75
1994-95	12,187.00	9,141.00	125,000.00	146,328.00
1995-96	9,140.25	6,094.00	125,000.00	140,234.25
1996-97	6,093.50	3,047.00	125,000.00	134,140.50
1997-98	3,046.75	-0-	125,000.00	128,046.75
	280,910.35	239,494.20	1,700,000.00	2,220,404.55

TOWN OF MERRIMACK

Road Improvement Bonds

$3,000,000.00 - 7.50% to 7.70%
Dated February 1, 1985

Year	Interest 8/1	Principal 2/1	Interest 2/1	Total Payment
1985-86	113,100	300,000	113,100	526,200
1986-87	101,850	300,000	101,850	503,700
1987-88	90,600	300,000	90,600	481,200
1988-89	79,350	300,000	79,350	458,700
1989-90	68,100	300,000	68,100	436,200
1990-91	56,850	300,000	56,850	413,700
1991-92	45,600	300,000	45,600	391,200
1992-93	34,350	300,000	34,350	368,700
1993-94	22,950	300,000	22,950	345,900
1994-95	11,550	300,000	11,550	323,100
	624,300	3,000,000	624,300	4,248,600

TREASURER'S REPORT

TOWN OF MERRIMACK - POOLED CASH ACCOUNT

Balance - July 1, 1986		$11,114,355.62
Receipts:		
Ambulance	$20,004.89	
Police Department	106,990.61	
Planning & Zoning Department	30,006.20	
General Government	82,668.52	
District Court	1,690.00	
Town Clerk/Tax Collector	18,341,354.25	
Assessing	4,049.22	
Fire Department	609.40	
Public Works	1,294.55	
Highway Department	1,616.23	
Landfill	97,475.00	
Sewer Department	1,556,765.48	
Parks & Recreation Department	2,066.00	
Code Enforcement	159,892.00	
Welfare Department	19,199.91	
Federal Aid	193,067.00	
State Aid	1,190,664.37	
Private Grants	33,938.82	
Transfers from Trust Funds	4,124.58	
Interest on Deposits & Invest.	680,646.96	
Yield Tax Deposits	1,780.00	
Employee Worker's Compensation and Disability Claims	8,136.50	
Capital Reserve Transfers	77,230.67	
Expense Reimbursements	74,405.91	
Total Receipts		22,689,677.07
Total Cash Available		33,804,032.69
Less Selectmen's Orders Paid		23,664,006.52
Balance - June 30, 1986		$10,140,026.17

THE CASH IN EACH FUND IS POOLED FOR INVESTMENT PURPOSES. INTEREST EARNED ON POOLED DEPOSITS AND INVESTMENTS IS ALLOCATED TO EACH FUND ON THE BASIS OF ITS RELATIVE AVERAGE MONTHLY EQUITY IN THE POOLED ACCOUNT. FUND EQUITIES IN POOLED CASH AT JUNE 30, 1986 AND INTEREST EARNED BY EACH FUND DURING THE YEAR THEN ENDED ARE AS FOLLOWS:

	INTEREST	EQUITY
General Fund	$339,261.76	$6,138,040.60
Sewer Line Extension Fund	26,880.42	402,320.43
Veterans Memorial Park Fund	2,810.35	34,385.77
Federal Revenue Sharing Fund	9,154.39	8,806.54
Sewer Fund	92,850.11	1,127,769.82
Debt Service Fund	52,616.39	666,491.58
Incinerator Fund	1,370.81	533.46
Road Pavement Management Program Fund	145,810.78	1,637,243.43
Camp Sargent Road Bypass Fund	9,891.95	124,434.54
TOTAL	$680,646.96	$10,140,026.17

Jean G. Weston, Treasurer

TOWN CLERK'S REPORT

JUNE 30, 1986

COLLECTIONS:

Auto Registrations	1,243,053.00
Title Applications	5,223.00
Dog Licenses	7,819.80
Civil Forfeitures	485.00
U.C.C. Filings	4,876.92
Marriage Licenses	3,040.00
Certified Copies	291.00
Ambulance Fees	19,980.89
Motor Vehicle Agent Fees	15,952.85
Dump Fees	97,380.00
Other Miscellaneous	1,153.37
Parking Fines	1,745.00
Cash Short	[47.95]
TOTAL COLLECTIONS	$1,400,952.88
TOTAL REMITTED TO TREASURER	$1,400,952.88

TAX COLLECTOR'S REPORT

SUMMARY OF COMMERCIAL SEWER AT 6/30/86

—DR—

Warrants Committed to Collector	$ 70,679.49
Uncollected at 6/30/85	9,741.10
Interest Collected	1,942.22
TOTAL DEBITS	$ 82,362.81

—CR—

Collected and Remitted	$ 73,263.39
Abatements	7,157.20
Interest Collected	1,942.22
Uncollected at 6/30/86	-0-
TOTAL CREDITS	$ 82,362.81

SUMMARY OF TAX SALES ACCOUNTS

FISCAL YEAR ENDED JUNE 30, 1986

TOWN OF MERRIMACK, N.H.

— DR. —

	Tax Sales on Account of Levies Of:			
	1985	**1984**	**1983**	**Previous Years**
Balance of Unredeemed Taxes - Beginning Fiscal Year*	$	$478,785.95	$252,883.93	$40,279.14
Taxes Sold To Town During Current Fiscal Year**	410,486.59	99,819.99		
Interest Collected After Sale	647.27	25,994.67	58,384.37	20,960.12
Redemption Costs				
TOTAL DEBITS	$411,133.86	$604,600.61	$311,268.30	$61,239.26

— CR.—

Remittances to Treasurer During Year:				
Redemptions	$ 49,932.19	$335,852.97	$243,436.15	$36,492.62
Interest & Costs After Sale	647.27	25,994.67	58,384.37	20,960.12
Abatements During Year				519.83
Deeded To Town During Year				
Unredeemed Taxes -				
End of Fiscal Year	360,554.40	242,752.97	9,447.78	3,266.69
Unremitted Cash				
TOTAL CREDITS	$411,133.86	$604,600.61	$311,268.30	$61,239.26

* These sums represent the total of Unredeemed Taxes, as of July 1, 1986 from Tax Sales held in Previous Fiscal Years.

** Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

TAX COLLECTOR'S REPORT

FISCAL YEAR ENDED JUNE 30, 1986

TOWN OF MERRIMACK, N.H.

— DR. —

	Levies Of:			
Uncollected Taxes - Beginning of Fiscal Year:	**1986**	**1985**	**1984**	**Prior**
Property Taxes		$2,949,115.78	664.00	
Resident Taxes			9,270.00	18,090.00
Land Use Change Taxes		107,113.00		
Yield Taxes				2,113.07
Sewer Rents		36,269.00	90.00	
In Lieu of Taxes		135,843.00		
Taxes Committed to Collector:				
Property Taxes	$7,975,625.00	$7,229,674.00		
Resident Taxes	570.00	107,170.00		
National Bank Stock Taxes	22.50			
Land Use Change Taxes	113,675.00			
Yield Taxes	101.00	4,591.80	1,235.00	
Sewer Rents	115,020.00	103,087.50		
In Lieu of Taxes	140,177.00	142,367.00		

Added Taxes:				
Property Taxes		7,928.00		
Resident Taxes		18,090.00	1,770.00	30.00
Sewer Taxes				
Overpayments:				
a/c Property Taxes		54,053.49		
a/c Resident Taxes		990.00	130.00	20.00
Interest Collected on Delinquent Property Taxes:		88,417.39	276.17	
Penalties Collected on Resident Taxes:		1,775.00	117.00	62.00
TOTAL DEBITS	**$8,345,190.50**	**$10,986,484.96**	**$13,552.17**	**$20,315.07**

— CR. —

Remittances To Treasure During Fiscal Year:

Property Taxes	$5,278,853.56	$10,231,940.27	$ 664.00	
Resident Taxes	570.00	108,040.00	2,800.00	620.00
National Bank Stock Taxes	22.50			
Yield Taxes	101.00	4,248.80	1,235.00	483.57

Sewer Rents	79,912.50	139,356.50	90.00	
Land Use Change Taxes	89,247.00	107,113.00		
Interest Collected During Year		88,417.39	276.17	
Penalties on Resident Taxes		1,775.00	117.00	62.00
In Lieu of Taxes	140,177.00	278,210.00		
Discounts Allowed:				
Abatements Made During Year:				
Property Taxes	1,841.00	6,945.00		
Resident Taxes		5,140.00	4,910.00	15,150.00
Yield Taxes				
Sewer Rents				
Uncollected Taxes - End of Fiscal Year:				
(As Per Collector's List)				
Property Taxes	2,694,930.44	1,886.00		
Resident Taxes		13,070.00	3,460.00	2,370.00
Sewer Rents	35,107.50			
Land Use Change Tax	24,428.00			
Yield Tax		343.00		1,629.50
In Lieu of Taxes				
TOTAL CREDITS	$8,345,190.50	$10,986,484.96	$13,552.17	$20,315.07

REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF MERRIMACK, N.H. ON JUNE 30, 1986

HOW INVESTED		PRINCIPAL						INCOME			
No. of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, etc.)	Balance Beginning Year	Additions Purchases	Additions Capital Gains	Proceeds From Sales	Gains or (Losses) From Sales	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year
	FUND A										
	Numerica Bank										
	Maximizer Account 150302065	6,097.65					6,097.65	34,301.28	3,125.24		
	National Bond Fund										
	Principal & Income Accounts	10,340.11					10,340.11	5,002.50	1,685.63		
	Dominion Resources, Inc.	15,923.96					15,923.96		1,967.00		
	Central & South West Corp.	11,338.89					11,338.89		1,248.00		
	Duke Power Company	11,367.37					11,367.37		1,300.00		
	General Motors Corp.	14,873.71					14,873.71		1,009.20		
	Utah Power & Light Company	6,075.61					6,075.61		751.68		
	Bank East Corp.								58.14		
	Florida Progress Corp.	10,405.53					10,405.53		1,498.50		
	Houston Industries Corp.	11,299.75					11,299.75		1,608.00		
	Kellogg Company	11,726.88					11,726.88		825.60		
	American Home Products Corp.	15,486.22					15,486.22		900.00		
	Dupont de Nemours Company	10,410.40					10,410.40		600.00		
	Weyerhaeuser Company	12,707.28					12,707.28		487.52		
	Beatrice Foods, Inc.	9,388.30					9,388.30		522.00		
	Nynex Company	18,534.37					18,534.37		1,962.00		
	American Telephone & Telegraph Co.	4,629.34					4,629.34		240.00		
	National Federal Securities Trust	33,499.74					33,499.74		4,138.70		
	FUND A TOTALS	214,105.11					214,105.11	39,303.78	23,927.01	19,644.55	43,586.24
	FUND B										
	Numerica Bank										
	Maximizer Account 150302081	124.81					124.81	5,113.47	379.16		
	Bank East Corp.								18.36		
	National Bond Fund	1,818.30					1,818.30		191.08		
	American Electric Power Company	8,409.22					8,409.22		1,130.00		
	Teco Energy, Inc.	14,007.01					14,007.01		1,248.00		
	FUND B TOTALS	24,359.34					24,359.34	5,113.47	2,966.60	2,986.30	5,093.77

FUND C							
Numerica Bank							
Maximizer Account 150302073	685.72		685.72	45,121.70	3,476.96		
National Bond Fund							
Principal & Income Account	11,916.06		11,916.06	1,032.35	1,535.13		
Putnam Income Fund	15,498.00		15,498.00		1,250.52		
Putnam High Yield Trust	20,004.00		20,004.00		2,664.00		
Commonwealth Edison Company	18,497.67		18,497.67		1,626.00		
Public Service Company of N.H.	20,782.00		20,782.00		-0-		
Bank East Corp.					45.90		
Florida Progress Corp.	8,438.99		8,438.99		1,350.00		
Carolina Power & Light Company	10,661.15		10,661.15		1,188.00		
Central & South West Corp.	6,245.47		6,245.47		879.86		
Brooklyn Union Industrial Gas Co.	9,463.70		9,463.70		1,192.50		
Alleghaney Power System, Inc.	11,477.28		11,477.28		1,012.50		
Central Hudson Gas & Electric Corp.	10,295.59		10,295.59		1,361.60		
American Brands, Inc.	15,422.08		15,422.08		1,192.50		
New England Electric System	14,407.43		14,407.43		1,488.00		
General Electric Company	9,681.65		9,681.65		420.00		
Maytag Company	12,909.10		12,909.10		945.00		
International Business Machine Co.	14,547.28		14,547.28		550.00		
Bell South	15,838.50		15,838.50		1,430.00		
National Federal Securities Trust	10,181.70		10,181.70		1,223.48		
Nashua Trust Company	10,000.00		10,000.00	2,548.31	2,600.62		
Numerica Bank	10,000.00		10,000.00	377.80	1,224.42		
United Savers Bank	10,000.00		10,000.00		1,992.16		
Indian Head National Bank	10,000.00		10,000.00		1,166.51		
Bank of New Hampshire National Association Certificate	10,000.00		10,000.00		936.68		
Bank of New Hampshire National Association Now Account				1,134.80	61.03		
FUND C TOTALS	286,953.37		286,953.37	50,214.96	32,813.37	30,000.00	53,028.33

REPORT OF THE TRUST FUNDS OF THE CITY OR TOWN OF MERRIMACK N.H. ON JUNE 30, 1986

					PRINCIPAL					INCOME				
Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	Balance Beginning Year	New Funds Created	Gains or (Losses) on Sale of Securities	Capital Gain Dividends	Balance End Year	Balance Beginning Year	Income During Year Percent	Income During Year Amount	Expended During Year	Balance End Year
	FUND A													
1900	Perpetual Care	Cemeteries	Various	47.7	102,209.00				102,209.00	26,001.98	50.46	12,073.57	9,814.09	28,261.46
1917-26 1954	Patterson, Lawrence & Carroll	Library		2.2	6,713.53				6,713.53	656.67	3.02	722.60	656.57	722.70
1854 1921	Gage & Lawrence	School		34.3	73,358.65				73,358.65	7,053.89	32.44	7,761.92	7,053.84	7,761.97
1954	George Carroll	Fire Dept.		14.8	31,772.49				31,772.49	5,553.96	14.05	3,361.74	2,120.05	6,795.65
1925	Shedd - Harris	Fire Dept.		-	51.44				51.44	37.28	.03	7.18	-0-	44.46
	FUND A TOTALS			100	214,105.11				214,105.11	39,303.78	100	23,927.01	19,644.55	43,586.24
	FUND B													
1960	Perpetual Care	Cemetery	Various	68.1	16,582.37				16,582.37	4,100.25	69.4	2,058.82	1,964.06	4,195.01
1964	Lawrence	Library		29.0	7,066.38				7,066.38	851.75	27.8	824.72	929.31	747.16
1960	Stockley	School		2.9	710.59				710.59	161.47	2.8	83.06	92.93	151.60
	FUND B TOTALS			100	24,359.34				24,359.34	5,113.47	100	2,966.60	2,986.30	5,093.77
	FUND C													
1965	Harry Watkins	School	Various	100	286,953.37				286,953.37	50,214.96	100	32,813.37	30,000.00	53,028.33
	COMMON FUND	**TOTALS**			525,417.82				525,417.82	94,632.21		59,706.98	52,630.85	101,708.34
	NOT in COMMON	**FUNDS**												
1945	Harry Watkins	Prize Speaking Contest	Bank		2,000.00				2,000.00	4,840.88	633.91	210.28	5,264.51	
1945	Harry Watkins	Prize Spelling Contest	Bank		1,000.00				1,000.00	2,883.30	412.87	31.00	3,265.17	
1967	Everett Parker	General Maint. Cemetery	Bank		3,000.00				3,000.00	1,529.08	368.57	1,500.00	397.65	
1970	Griffin Lot Care	Perpetual Care Cemetery	Bank		500.00				500.00	456.71	184.15		640.86	

1970	Griffin Fence Fund	Maintenance of									
	Reed Cemetary	Cemetary Fence	Bank	5,000.00			5,000.00	9,054.07	1,984.46		11,038.53
1950	Mastricola Fund	School	Bank	48,980.41			48,980.41	69,639.85	11,876.90		81,516.75
1965	Watkins Town Forest,										
	Land	School	Land	1,575.00			1,575.00				
1965	Watkins Town Forest,										
	Income	School	Bank					33,732.95	3,502.45	2,800.00	34,435.40
1925	Shedd Harris Fund	Fire Prevention	Land, Now Trust Bonds	100.00	73,205.67	(100.00)	73,205.67		5,460.40		5,460.40
	NOT in COMMON	**FUNDS TOTAL**		62,155.41	73,205.67	(100.00)	135,261.08	122,136.84	24,423.71	4,541.28	142,019.27
	CAPITAL RESERVE	**FUNDS**									
1973	Ambulance	Replacement	Bank	50,794.09	12,000.00	(31,883.69)	30,910.40	11,904.20	4,215.09	11,904.20	4,215.09
1973	Grader (Now Highway										
	Equipment)	Replacement	Bank	44,193.73	10,000.00		54,193.73	3,484.62	3,775.10		7,259.72
1971	Landfill Operations	Replacement	Bank	94,233.89	40,000.00		134,233.89	8,785.29	8,306.77	8,600.00	8,492.06
1973	Fire Equipment	Replacement	Bank	79,171.48	30,000.00		109,171.48	27,159.89	9,692.29		36,852.18
1978	Waste Water Treatment										
	Plant, Capital Repairs	Replacement	Bank	30,016.45	50,000.00	(24,842.78)	55,173.67	3,227.52	4,902.09		8,129.61
	CAPITAL RESERVE	**FUND TOTALS**		298,409.64	142,000.00	(56,726.47)	383,683.17	54,561.52	30,891.34	20,504.20	64,948.66
	GRAND TOTALS OF	**ALL FUNDS**		**885,952.87**	**215,205.67**	**(56,826.47)**	**1,044,362.07**	**271,330.57**	**115,022.03**	**77,676.33**	**308,676.27**

SELECTMEN'S ANNUAL REPORT
1986

The year 1986 was one of continued progress and significant personnel changes for the Town of Merrimack. We continued to work on major projects for the town; many were completed; others progressed toward completion and others were initiated. We added important new positions to the town's staff and we saw incumbents leave the service of the town.

At town meeting, the voters approved an additional $300,000.00 for the Camp Sargent Road Bypass. This action contributed to the decision to place the Bypass behind the Thornton's Ferry School. The design of the project was then modified and the necessary public hearings were held by the New Hampshire Department of Transportation. Assuming favorable action by the Governor and Executive Council, we expect the state to begin construction in 1989.

Under the Roadway Pavement Management Program (RPMP), substantial progress was made in improving the town's road network. The town's portion of Daniel Webster Highway (Route 3) was resurfaced, utilizing our first night paving program. Turkey Hill Road reconstruction and the associated Bigwood Estates sewer project were substantially completed during the year. Other projects were completed on Patten Road, Baboosic Lake Road, Bean Road, and many other locations in town. Design work was largely completed for the reconstruction of Naticook Road from Amherst Road to Peaslee Road, which will be built in 1987. In addition, design work for a portion of Wire Road and drainage improvements for Baboosic Lake Road from the turnpike overpass to Joppa Road were started.

During the year, the Nashua Regional Planning commission continued its work on the Bedford Road and Route 3 studies. The Bedford Road study will assess the impact of the Bedford Road Interchange to the F.E. Everett Turnpike which will be built by the state. The Route 3 study will suggest possible improvements to traffic flow on the town's portion of our busiest road.

Efforts were continued concerning the future condition of Baboosic Lake. In January, the Selectmen met with the Amherst Selectmen to discuss a joint effort to reduce the phosphorous loadings which adversely affect the lake. In August, the New Hampshire Water Supply and Pollution Control Commission assisted by performing a septic survey of the properties surrounding the lake. As the result of the study and those conducted earlier, funding to find solutions to the problem in cooperation with Amherst is envisioned.

In November, Town Manager James A. McSweeney resigned, to accept a position in the private sector. Jim was Merrimack's first town manager and had come here from Franklin, New Hampshire in October of 1978. He was responsible for the successful implementation of the selectmen/town manager form of government. Many notable accomplishments were initiated and completed during his eight years of service to the town.

In September, C. Jonathan Manning, P.E., resigned as Director of Public Works to accept a position in the private sector. Jon had come here in November 1984 from Claremont, New Hampshire, where he had served as City Engineer. During his tenure, many highway, sewer system and other public works projects were completed in response to the needs of the town.

In December, we were pleased to welcome Douglas H. Starr, P.E., as the new Director of Public Works. Mr. Starr came to us from the private sector. He had been Manager of Engineering Services for EMTEK, Inc. of Amherst, New Hampshire. Prior to that, he had held positions with Pepsico, Inc.; Nestle Enterprises, Inc.; and Thomas J. Lipton, Inc. He has a B.S. degree in Civil Engineering from Bucknell University and an M.E. degree in Environmental Engineering from Manhattan College. As Director of Public Works, he administers the Highway, Landfill, Sewer, Vehicle Maintenance and Building Maintenance Divisions.

In May, we were pleased to welcome Charles Watson as the town's first Planning Director. Mr. Watson came to us from Auburn, Maine, where he served as Special Projects Coordinator. Mr. Watson was chosen after a comprehensive selection process during which the town was assisted by the New Hampshire Municipal Association's Professional Recruitment Service. He had previously been the Program Manager for the New England River Basins Commission, and Senior Planner for the Worcester, Massachusetts Metropolitan Area. He has a B.A. degree from Clark University in Fine Arts and Mathematics and studied architecture and urban planning at Yale. He has a Masters in Public Administration degree from Brigham Young University. As Planning Director, he administers the Planning, Zoning and Code Enforcement Divisions of the Planning Department.

In April, we were pleased to welcome John W. Petz as the town's first Recreation Coordinator. This was a part-time position. Mr. Petz has had extensive experience in the private sector as a tennis and golf professional, college coach, and recreation club manager in New Hampshire, Arizona and Colorado. He was selected after a comprehensive process in conjunction with the Merrimack Parks and Recreation Committee. John holds a B.S. degree in Economics from the University of Southern Colorado. He will be responsible to establish, coordinate and implement the town's recreation programs.

In October, we received the results of the Pay and Classification Study for non-union employees. The study was conducted by the New Hampshire Municipal Association, which compared the town's job descriptions and pay rates against other municipalities and the private sector. As the result of the study, the selectmen implemented the new pay plan for non-union employees, effective January 4, 1987.

In April, the Selectmen and the Firefighter's Union, Local 2904, International Association of Firefighters, signed the contract which had taken over two years to resolve. The contract will expire on June 30, 1987; therefore, preliminary communications commenced late in the year regard-

ing the follow-on contract.

In the fall, contract negotiations commenced with both the Public Works Union, Local 2986, American Federation of State, County and Municipal Employees, and the Police Union, Local 320, International Brotherhood of Police Officers. By year end, progress had been made and agreement was reached early in 1987.

In October, the tax rate for 1986 was set at $31.65 per thousand by the Department of Revenue Administration. The rate was based on a total gross property tax of $17,010,392 and a net assessed valuation of $536,460,879. The town, school and county tax rates were $6.59, $22.92 and $2.14 respectively.

For the fiscal year ended June 30, 1986, the town's General Fund revenues exceeded previously estimated revenues by $1,071,680 (18.7%), and General Fund expenditures were $189,654 (2.6%) less than appropriations. At June 30, 1986, the unreserved fund balance (accumulated surplus) of the General Fund was $1,500,262. $1,197,000 of this amount was used to reduce the property taxes raised for 1986/87 operations.

We were pleased during the year to see the completion of important new businesses and the commencement of others which will provide sources of employment and community pride for Merrimack residents in the future.

We are proud to have been associated with, and express our gratitude to the members of town boards, commissions and committees, department and division heads, employees and their families, local churches, service organizations and citizens who have contributed to the operation of the town during the past year.

MERRIMACK BOARD
OF SELECTMEN
Robert W. Brundige, Chairman
John J. Grady
John T. Mackey
Nancy R. Gagnon
Kathy L. Wales

DEPARTMENT OF PUBLIC WORKS
1986 ANNUAL REPORT

The Department's theme "Maintaining the Present....Building for the Future" again well describes the activities and challenges faced during 1986 by the Department of Public Works. During 1986, the department continued to make significant progress in maintenance and construction programs while strengthening the organizational structure and improving the quality and efficiency of services provided.

Significant accomplishments during 1986 were:

HIGHWAY DIVISION

- Resurfacing of Route 3 Daniel Webster Highway at night, thus minimizing disruption of businesses and inconvenience to the traveling public.
- Resurfacing including shoulder improvement of Patten Road, sections of Baboosic Lake Road and Bean Road.
- Preparation of 100,000 square yards (7.5 miles) of local roads for future final/road seal. Work consisted of the placement of bituminous concrete pavement to level and restore road crown and eliminate surface defects and distortion.
- Final seal of 50,000 square yards of local roads using a hot bituminous plant mix surface treatment.
- Substantial completion of Turkey Hill Road reconstruction and storm sewers.
- Substantial completion of Bigwood sewer project.
- Completion of reconstruction portion of Turkey Hill Road by Joppa Road.
- Substantial completion of reconstruction portions of Bishop Street, Belmont Drive, and Rita Street.
- Completion of a prewetting liquid calcium chloride facility to complement snow and ice removal capabilities.
- Completion of engineering design for reconstruction of Naticook Road from Amherst Road to Peaslee Road. Scheduled completion October, 1987.
- Commencement of engineering work necessary for the reconstruction of Wire Road from Route 3 to Bedford Road and also engineering work necessary for the construction of storm sewers on Baboosic Lake Road from Turnpike Overpass to Joppa Road.
- Engineering review and inspection of Public Works' improvements to construction in approximately forty three (43) active private developments, coordination of this private development with the Town's Capital Improvement Program and existing facilities.

EQUIPMENT MAINTENANCE DIVISION

- Completion of a 2,800 square foot addition to the Highway Garage to provide a separate area for vehicle and equipment maintenance.

SOLID WASTE DIVISION

- Reorganization of the Solid Waste Division to establish new supervisory position of Foreman to provide full time administrative and supervisory capabilities to best address implementation of new rate structure and future closure plans.

BUILDING GROUNDS AND MAINTENANCE

- Reorganization of the Building Grounds and Maintenance to establish new supervisory position of Custodial Maintenance Supervisor to provide administrative and supervisory capabilities to best address increased demands for service and the future expansion of Town offices and facilities.

WASTEWATER DIVISION

- Town Meeting authorization to accomplish the purchase and installation of a secondary clarifier at the Wastewater Treatment Plant. This work estimated at $700,000 will enable the treatment plant to operate at 5 MGD capacity.
- Replacement of 42 inches of trickling filter media with crossflow media for more efficient operation of trickling filter.
- Replacement of trickling filter rotary distributor with rotary distributor rated for higher flows for optimum efficiency of trickling filter.
- Modified return activated sludge pumps and drives to include pump and drive for future final clarifier.
- Installed aeration basin oxygen analyzer with continuous strip chart recorder to optimize dissolved oxygen and electrical usage.
- Modified dissolved air flotation piping for more efficient operation.

Since assuming the duties of Public Works Director in 1986, I have been extremely fortunate to build on a strong foundation that was in place due to the fine efforts of former director Jon Manning and the Division Superintendants, Administrative Staff, and personnel of the department. During the next year, and in coming years, the department will continue to be proactive and responsive to the needs of the Town.

Respectfully submitted,
Douglas H. Starr, P.E.
Director of Public Works

MERRIMACK DEPARMENT OF PUBLIC WORKS

Director of Public Works
Douglas H. Starr, P.E.
*C. Jonathan Manning, P.E.

Town Engineer
Ernest D. Jeffrey, P.E.

Administrative Secretary
Rebecca Starkey

HIGHWAY DIVISION

Highway Superintendent
John M. Starkey

Highway Foremen
George Thibeault
Boyd E. Trask

Project Foreman
Gary Gage

William Adams, Equip. Operator I
Ronald Blasik, Equip. Operator I
Robert Burley, Equip. Operator I
Oscar Decato, Equip. Operator III
William Drohan, Equip. Operator I
Peter Kobzik, Equip. Operator I
Donald Larouche, Equip. Operator I
Joseph Maguire Equip. Oper. III
James Mosonyi, Equip. Oper. I
Raymond Godbout, Equip Oper I
John Ramos, Equip. Operator I
Robert Sullivan, Equip. Oper II
Jeffrey Strong, Equip. Operator I
Joseph Tomolonis, Equip Oper II

Secretary
Suzanne Gerow

EQUIPMENT MAINTENANCE DIVISION

Equipment Maintenance Superintendent
Rossiter R. Holt, Jr.

Ronald Bergeron, Mechanic II
Brian Friolet, Mechanic II
Sam Walker, Mechanic I

SOLID WASTE DIVISION

Solid Waste Foreman
Bruce W. Moreau

Kenneth Mason, Equip. Operator III
Earl Dubois, Equip. Operator III

BUILDING GROUNDS & MAINTENANCE DIVISION

Custodian Maintenance Supervisor
Philip Meschino

Custodian
**Harry Greenleaf

*C. Jonathan Manning, P.E. resigned in September 1986.
**Harry Greenleaf resigned in December 1986.

SEWER DIVISION

Sewer Division Superintendent
Larry R. Spencer

Assistant Superintendents
James Taylor
Wayne Johnson

Maintenance Supervisor
Robert Higgins

Chemist
Frank Schlenker

Industrial Wastewater Pretreatment Inspector
Roger Descoteaux

Secretary
Becky Sullivan

Sharan Facteau, Lab. Technician
James Dwire, Mechanic II
Lee Vogel, Mechanic II
Donald Doucette, Mechanic II
Stephen Garczynski, Mechanic I
Richard Blanchard, Operator II
James Fogg, Operator II
Timothy Mason, Equip. Operator II
Edward Swiesz, Equip. Operator II
John Manning, Operator II
Cecil Peters, Operator II
James Davala, Operator I
Thaddeus Gill, Operator I
David Lyons, Operator I
Tadeusz Praczak, Operator I
Edward Craig, Operator I

COMPOST DIVISION

Richard Garstang - Lagoon
Steven Doumas - Plant

Wilfred Patrick, Equip. Operator II
James Butler, Equip. Oper. II

REPORT OF THE MERRIMACK POLICE DEPARTMENT FOR 1986

To the Honorable Board of Selectmen and Citizens of the Town of Merrimack.

The year 1986 saw continued growth and with such growth demands for police service are more frequent. During 1986 we saw an increase in all related police activities. With the proper utilization of available resources we have met these needs.

We stand ready to meet the challenges of the future with a highly trained, professional police force, capable of meeting the day-to-day problems in a timely fashion.

Our goal is to keep our Town a safe place to live.

Respectfully submitted,
Joseph R. Devine
Chief of Police

TABLE OF ORGANIZATION

CHIEF OF POLICE
Joseph R. Devine

PATROL
Deputy Chief William Mulligan - Patrol Commander
Lt. George Rousseau - Shift Commander
Lt. Robert Ritchie - Shift Commander
Lt. Paul Stavenger - Shift Commander

Sgt. Michael Milligan - Asst. Shift Commander
Sgt. Theodore Trask - Asst. Shift Commander
Sgt. Lawrence Westholm - Asst. Shift Commander

Off. Peter Albert
Off. Brian Boulay
Off. Theodore Curtis
Off. Richard Desmond
Off. Mark Doyle
Off. Daniel Edmonds
Off. Dennis Foley
Off. James Hughes
Off. Walter Kwiecinski
Off. Ronald LeVierge
Off. John Maille
Off. Christopher Morency
Off. Carl Scott
Off. Paul Trepaney

CRIMINAL INVESTIGATION UNIT
Det/Lt. William Miller - Unit Commander

Det. Mark Schofield
Det. Michael Dudash
Juv/Det. Ronald Ketchie

ADMINISTRATIVE SERVICE DIVISION
Lt. Thomas Iverson - Service Division Commander
Off. Bradford Cross - Community Service Officer
Sheila Pinet - Animal Control Officer
Carol Yule - Secretary to Chief
Sally Thompson - Secretary to Detective Unit
Joan Vasco - Records
Judy York - Records
Jane Main - Records

SPECIAL OFFICERS
T. Connell
A. Doty
L. Doty
A. Dunn
D. Killkelley
S. Park
P. Poirier
K. Stimson

SCHOOL CROSSING GUARDS
Kathleen Sturgis
Mabel Frazier

REQUESTS FOR SERVICE BY TIME OF DAY

	1986	1985
7:00 AM/3:00 PM	4,262	4,131
3:00 PM/11:00 PM	4,325	4,057
11:00 PM/7:00 AM	2,062	2,290
	10,649	10,478

REQUESTS FOR SERVICE BY BEATS

	1986	1985
Beat #1	4,553	4,169
Beat #2	988	1,173
Beat #3	3,150	3,221
Beat #4	1,958	1,915
	10,649	10,478

DEPARTMENT ACTIVITY

	1986	1985
Ambulance Assist	649	536
Bomb Threats	8	2
Fire Dept. Assist	558	444
Animal Complaints	762	910
Bank Escorts	518	359
House Checks	871	861
Unsecured Premises	507	616
Good Morning Checks	3,898	2,701
Motor Vehicle Lock-outs	575	
Bank Checks	268	
Burglar Alarms Answered	629	539

The above activity has been identified through our records system as requests for service. Other activity, but not identified by documentation includes the many service requests we receive from other Town agencies and from the public at large when they perceive something as a particular problem and they wish to have it corrected.

1986 JUVENILE ACTIVITY

OFFENSE	Male	Court	Other	Female	Court	Other
Arson						
Assault	2	2		1	1	
Att. Fraud. Use of Credit Card	1	1				
Att. Suicide	1		1			
B-B gun Complaint	1		1			
Burglary	6	6		2	2	
Criminal Mischief	18	10	8			
Criminal Liability	1	1				
Criminal Threatening	3		3			
Criminal Trespass	8	5	3	1		1
Disorderly Conduct	2		2			
Disorderly/Suspicious Juveniles	10		10	2		2
Dirt Bike Complaints	6		6			
Domestic	2		2			
Drug Problems	3		3			
Forgery	1		1			
Harassment	3		3	3		3
Intoxicated or Protective Custody	7		7	1		1
Juvenile Problems	1		1	1		1
Kindling W/O Permit	2		2			
Motor Vehicle	7		7			
Police Service	1		1			
Possession/Alcohol	25		25	18		18
Possession/Drugs	11	8	3			
Receiving Stolen Property	3	1	2			
Recovered Runaways	2		2	2		2
Runaways	48		48	45		45
Resisting Arrest	1		1			
Sexual Assault	3	2	1			
Shoplifting	4		4			
Theft	14	10	4	4		4
Truant	18	2	16	3	1	2
Unauthorized Use	4	2	2			
Uncontrollable Child	2	2		1	1	
Violation of Parole	1		1			
Totals	222	52	170	84	5	79

COURT REPORT FOR YEAR 1986

MOTOR VEHICLE ACTIVITY

Speed	1,941
Uninspected	503
Unregistered	402
Financial Responsibility	91
Revocation & Suspension	228
Driving While Intoxicated	187
No Valid License	189
Displaying Suspended License	26
Stop Signs	55
Traffic Light	195
Solid Line	85
Fuel Users Permit	27
School Bus Violations	13
Change of Address	37
Parking Violations	111
Miscellaneous Violations	191
	4,281

CRIMINAL ACTIVITY

Criminal Trespass	19
Bad Checks	29
False Reports to Law Enforcement	4
Sex Offenses	8
Resisting Arrest	15
Theft	25
Criminal Mischief	13
Assaults & Reckless Conduct	28
Drug Cases	36
Disorderly Conduct	20
Animal Complaints	21
Miscellaneous	51
Possession of Alcohol	39
Probable Cause Hearings	20
	328

Of particular interest to the citizens of our Town are crimes against the person and crimes against the property of another. These crimes are classified as Part #1 and Part #2 crimes and are reportable to the State of New Hampshire each month.

PART #1 OFFENSES

		1986		1985	
		Reported	Cleared	Reported	Cleared
0100	Murder	0	0	0	0
0200	Rape	6	5	9	7
0300	Robbery	2	0	7	7
0400	Assault (aggravated)	11	9	11	9
0500	Burglary	73	34	97	16
	residence	47	25	57	7
	non-residence	26	9	40	9
0600	Larceny	350	66	320	32
	over $50.	219	55	194	19
	under $50.	131	11	126	13
0700	Auto Theft	26	13	25	10
0800	Assault (simple)	37	31	40	36
0900	Arson	8	3	3	1
		513	161	512	118

PART #2 OFFENSES

		1986		1985	
		Reported	Cleared	Reported	Cleared
1000	Forgery & Counterfeiting	13	11	12	6
1100	Fraud	94	94	63	63
1200	Embezzlement	0	0	0	0
1300	Possessing stolen property	2	2	1	1
1400	Criminal Mischief	377	18	342	26
	over $100.	101	16	106	17
	under $100.	276	2	236	9
1500	Weapons-Carrying & Possessing	2	2	1	1
1600	Prostitution	0	0	0	0
1700	Sex Offenses	6	3	2	2
1800	Narcotic Offenses	40	37	38	38
1900	Gambling Offenses	0	0	0	0
2000	Offenses Family	10	10	8	7
2100	O.U.I.L.	152	152	151	151

		1986		1985	
		Reported	Cleared	Reported	Cleared
2200	Liquor Law Violations	68	68	6	6
2300	Intoxication	28	28	35	35
2400	Disorderly Conduct	16	14	22	22
2600	Other Offenses	170	112	160	107
		978	551	841	465

TRAFFIC ACCIDENT AND ENFORCEMENT SUMMARY FOR 1986 AND 1985

Accident Summary	1986	1985
Fatal Accidents	0	1
Personal Injury Accidents	103	118
Investigated Property Damage Accidents	472	433
Non-Investigated Accidents	123	123
	698	675

Enforcement Summary

Motor Vehicle Summons	3,027	2,193
Summons Issued at Accidents	74	23
Traffic Summons with Reports	376	191
O.U.I.L. Arrest at Accidents	29	13
O.U.I.L. Arrest (non-accident)	152	151
Parking Enforcement	246	222
Traffic Warning Issued	7,302	6,780
D.E. Tags Issued	2,282	2,284
	13,488	11,855

ANIMAL CONTROL OFFICER'S REPORT FOR 1986

Animal Complaints	792
Dogs Impounded	202
Dogs Released to Owners	161
Dogs Taken to A.R.L.	15
Cats Impounded	26
Cats Taken to A.R.L.	15
Other Animals Taken to A.R.L.	4
Cruelty Reports	20
Adoptions	22
Bites Reported	39
Abates Served	38
Running At Large Offense	33
Menace Offense	1
Nuisance Offense	10
Vicious Offense	10
Summons Served	17
Stray Livestock	19

COMMUNITY SERVICES PROGRAMS

CRIME PREVENTION

Neighborhood Crime Watch
Stranger Awareness
Child Abuse
Theft & Shoplifting
Operation Housecheck/Operation Identification
Home & Business Security Surveys
Drug & Alcohol Abuse
Driving While Intoxicated

SAFETY

Bicycle Safety
School Bus Safety
Highway Safety
Emergency Response & Liability
Babysitter Safety
Halloween Safety

CRIMELINE PROGRAM
POLICE COMMUNITY RELATIONS

Fingerprinting
Tours

REQUESTS FOR LECTURES/PROGRAMS

Kindergartens/ Pre-Schools: St. James, Avanti, Toll House Pre-school, Grace Christian, Applied Catholic Teaching, South Merrimack Christian Preschool, Merrimack Congregational Church, PTA, Kidds Inn
Elementary Schools: Reeds Ferry, Mastricola, Thorntons Ferry
Mastricola Middle School
Merrimack High School
Cub Scouts: Pack 401, Pack 424, Den 3, Pack 428, Den 2
Tiger Cubs: Pack 424, Pack 140
Girl Scouts: Troop 368
Merrimack Battalion Naval Cadets
Organizations: Exchange Club, Wentworth Place Association, South Merrimack Crimewatch, Senior Center, Bank of New Hampshire

REPORT OF THE COMMUNICATIONS CENTER FOR 1986

To the Honorable Board of Selectmen, the Town Manager, and the Citizens of the Town of Merrimack, I herewith submit my report for the Communications Center for the calendar year ending 31 December 1986.

MERRIMACK COMMUNICATIONS CENTER

Supervisor

Paul J. Bolieau

Dispatchers

Agnes Warrington
Christine Orleans
Michele Gagne
Carol Blanchette

Substitute Dispatcher

Michael Murray

In Case of Emergency Dial: 424-2222
For Business Dial: 424-2378 or 424-3774

COMMUNICATIONS CENTER ACTIVITY DURING 1986

Telephone Calls Placed	10,713
Telephone Calls Received	51,286
Radio Transmissions	371,818
False Burglar Alarms	629
Good Morning Calls	3,898

The Communications Center is under the direction and control of your Chief of Police, Joseph R. Devine. Paul Bolieau has been assigned as Supervisor of the Center.

The Communications Center serves all Town departments, 24 hours a day, seven days a week.

With the continued growth in Merrimack, the demand for service continues to increase and will continue for the foreseeable future.

Your Communications Center personnel want to thank everyone for their cooperation and to the Board of Selectmen and Town Manager for their understanding and consideration.

Respectfully submitted,
Paul J. Bolieau
Communications Supervisor

MERRIMACK AMBULANCE RESCUE SERVICE

To the Honorable Board of Selectmen and the citizens of Merrimack, I herewith submit my report for the year 1986.

Organization

Director	Norman Carr, PA-C
Ambulance Officer	Richard Edmonds, EMT-A
Assistant Ambulance Officer	Michael Barb, PA-C
Training Officer	Eric Damon, EMT-D
Secretary/ P.I. Officer	Pamela Deane, EMT-D

In 1986, your ambulance service responded to 846 requests for emergency medical aid. This represents a 7% increase over 1985 requests and continues the pattern of annual growth in services rendered. Of the total; 4% were for motor vehicle accidents with personal injury, 21% were for other types of injuries, 34% were for illnesses, 13% were for transports between medical facilities, and 18% resulted in no transportation of patients.

September of this year marked the beginning of a unique system for providing emergency medical services to Merrimack. With the addition of the full-time employees, M.A.R.S. began 24 hour paramedic services for the community while preserving the role of our dedicated volunteers. The availability of A.C.L.S. procedures on an around-the-clock basis has proven to be a major adjunct in our quest for the best pre-hospital emergency services possible.

The committment to service that has been demonstrated by M.A.R.S. volunteers throughout the history of your Ambulance Division was again shown in 1986. One half of the membership successfully completed the time consuming and difficult task of becoming certified in field cardiac defibrillation. Studies have shown the early use of this technique to be a major factor in reducing the morbidity associated with heart attack. Voluntary acceptance of another certificate to maintain and procedure to keep current in is certainly commendable for a paid professional, but even more so when the professional is a non-paid volunteer.

The financial and moral support of the M.A.R.S. Auxiliary as well as the operational support of our Police and Fire Departments continue to play a major role in our ability to provide emergency medical services and the M.A.R.S. membership remains extremely grateful.

ACTIVE M.A.R.S. MEMBERS
As of December 1986

Town Employees:

D. Bertrand, EMT-P
F. Dupuis, EMT-P
S. Edmonds, EMT-D
D. Nickerson, EMT-P

Volunteers:

M. Ansdell, EMT-A
M. Barb, PA-C
L. Bellemore, EMT-D
J. Campbell, EMT-A
N. Carr, PA-C
E. Damon, EMT-D
P. Deane, EMT-D
D. Duda, Prov.
R. Edmonds, EMT-A
S. Heinrich, EMT-D
W. Hicks, EMT-A
D. Leahy, EMT-A
R. Leahy, EMT-D
W. Protas, EMT-D
J. Roberts, EMT-D
L. Wilkins, RN, EMT-D
D. Wrobel, EMT-D
Fr. Richard (Chaplain)

P. Ansdell, MD (Advisor)

Respectfully submitted,
Norman V. Carr, PA-C
Ambulance Director

MERRIMACK FIRE DEPARTMENT

To the Honorable Board of Selectmen and the
Citizens of the Town of Merrimack

I herewith submit my report for the Merrimack Fire Department for the period from January 1, 1986 through December 31, 1986.

The past year has had its ups and downs for the Fire Department. For the past year since 1978 we have experienced a slight decrease in the number of incidents. This is primarily due to the change in Emergency Medical Service and the advent of Full Time Paramedics on our Ambulance Squad. Our fire losses have been very low. This good record is due in part to the fine Fire Prevention Program, quick professional response of our firefighters and excellent help of all the citizens of our town.

Unfortunately, the new truck that we expected to take delivery on in June has not arrived due to Bankruptcy of the Peter Pirsch Fire Apparatus Co. This will delay our receiving a new truck for well over a year.

In closing, I would like to thank all those who have been so helpful during 1986. The men and women of our department, the Merrimack Ambulance Rescue Service, the Merrimack Police Department, the School Department, the Department of Public Works, our Ladies Auxiliary, the Town Manager and staff in general government, the Board of Selectmen and most of all the Citizens of the Town of Merrimack without whose support our job would be impossible.

For 1987, let's all prevent fires, save lives and protect property.

Respectfully submitted,
Charles Q. Hall, Chief
Merrimack Fire Department

FIRE DEPARTMENT EMERGENCY NUMBERS	FIRE DEPARTMENT BUSINESS NUMBERS
424-5557	424-3690
424-5571	424-4704

PRESENT MEMBERS OF YOUR FIRE DEPARTMENT

PERMANENT

Chief C. Hall
Deputy Chief J. Comer
Captain H. Young
Fire Inspector P. Gray
Lt. J. Hall
Lt. D. Smith
Lt. R. P. Soucy
D. Belanger
J. Belanger
W. Cashin
R. Hansen
D. Joki
R. Letellier
D. Parenti
N. Pepin
W. Perkins
L. Rothhaus
C. Smith
R. Todd
G. Woodward, Mechanic
F. Nephew, Secretary

CALL FIREFIGHTERS

2nd Deputy Chief J. Frank Hall
3rd Deputy Chief M. Carrier
Lt. L. Carle
Lt. J. Greenfield
Lt. J. Hall, Clerk
Lt. J. Higgins
Lt. D. Spence
M. Bechard
G. Beland
G. Burpee
S. Brimlow
M. Currier
H. Decato
D. Duda
J. Fries
R. Greenfield
E. Holbrook
W. Johnston
M. Marcel
B. Mitchell
C. Nelson
M. O'Connell
T. Rocca
P. Rogers
D. Starr
F. Twardosky
S. Weeks
C. Worster, Warden
L. Worster
R. Zinsmeister
Fr. Edward Richard, Chaplain
Rev. Phil Polhemus, Chaplain

MERRIMACK FIRE DEPARTMENT
1986 Fire Activity Report

Type of Incident	Number of Runs
Structure Fires	21
Vehicle Fires	35
Box Alarms	210
False Alarms	12
Chimney Fires	49
Wood Stoves	13
Furnace	10
Appliances	24
Flammable Liquid Fires	2
Flammable Liquid Spills	8
Gas Leaks	8
Odor of Gas	18
Arcing Wires	34
Water Search	3
Motor Vehicle Accident	193
Rescue	2
Rubbish/Dumpsters	9
Smoke Investigation	99
Brush	34
Grass	7
Bomb Threat	17
Service Calls	83
Rekindle	1
Chemical Problems	2
Misc.	49
Mutual Aid Given	23
Medical Assist	241
Lightning Strike	0
TOTAL	1,211

Inspections-Commercial	293
Welfare Inspections	11
Tank Inspections	3
Wood and Coal Stoves	54
Oil Burners	181
Misc. Inspections	23
Kerosene Heater Permits Issued	25
Business Phone Calls	12,313
Emergency Phone Calls	1,407
Radio Logs	10,991
Burning Permits Issued	925

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
TIME	Structure Fire	Mobile Structure Fire	Mobile Property Fire in Structure	Mobile Property Fire Outside Structure	Tree, Brush, Grass Fire	Rubbish Fires	Other Outside Fires	Subtotal-Fire Incidents	Overpressure Ruptures	Rescue Calls	Hazardous Condition Calls	Service Calls	Good Intent Calls	False Calls	Other Non-fire Incidents	Subtotal-Non-Fire Incidents	Total Incidents	Deaths
0001-0300	7	0	0	1	0	2	2	10	0	37	4	1	2	1	23	68	80	0
0301-0600	0	0	0	1	0	0	0	4	0	24	2	2	2	1	27	58	59	0
0601-0900	5	0	0	5	0	0	3	10	0	10	12	6	5	0	45	116	129	0
0901-1200	11	0	0	7	6	3	6	33	0	53	8	21	3	3	60	148	180	0
1201-1500	9	0	0	4	12	4	5	34	0	58	9	17	7	4	63	158	192	0
1501-1800	12	0	0	11	12	2	16	53	0	72	16	15	10	2	55	168	222	0
1801-2100	19	0	0	7	10	2	17	60	0	76	10	21	14	1	52	182	242	0
2101-2400	11	0	0	0	4	2	10	27	0	33	10	10	2	1	24	80	107	0
TOTAL	74	0	0	36	10	16	60	233	0	401	77	93	45	13	349	978	1211	0

1986 INCIDENT TOTALS

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Between July 1985 and June 1986, we experienced fewer fires than normal. The two leading causes of forest fires were again children and fires kindled without written permission of a Forest Fire Warden. Both causes are preventable, but only with your help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest law may be violated, call your Forest Fire Warden.

If you own forest land, you became responsible for the timber tax payment starting April 1, 1986. This is a change in the Timber Tax Law that will impact all forest landowners. Contact your Board of Selectmen for timber tax forms.

FOREST FIRE STATISTICS - 1986

Number Fires Statewide	840
Acres Burned Statewide	751
Cost of Suppression	$275,956
District	
Number of Fires	153
Acres Burned	49.6
Cost of Suppression	$14,397
Town	

HEALTH OFFICER'S REPORT

The Health Department is responsible for overseeing health related concerns throughout the community ranging from semi-annual inspections of food service establishments to inspecting day care facilities and investigating complaints of a wide variety.

During 1986, approximately 80 food service licenses were issued. This included a host of eating establishments as well as a dozen stores, schools, churches, industrial cafeterias, and the Merrimack Adult Center. About 6 licenses were re-issued to new owners of previously licensed establishments.

Numerous day care facilities and foster homes were inspected as part of the pre-licensing procedure required by the state.

Several failed septic systems were investigated and repaired. We also responded to complaints of unpleasant odors, illegal disposition of refuse, and possible food and/or water borne illnesses.

Special thanks go to Sally Raymond and Lena Cook whose efforts contribute immeasurably to the operation of the department.

Respectfully submitted,
Nancy E Bailey,
Health Officer

MERRIMACK VALLEY HOME HEALTH/VISITING NURSE ASSOCIATION, INC. 1986 ANNUAL REPORT

During 1986, 5,723 visits from the Merrimack Valley Home Health/Visiting Nurse Association were made to residents in Merrimack. As we continue to provide care, we are confronted with changing Medicare regulations. We find that the population we serve is being discharged from the hospital sooner and sicker, thus requiring more services due to the severity of their illnesses, and, at the same time, Medicare is cutting back on reimbursement of home care. Many of our patients are experiencing these Medicare denials, have exhausted their insurance benefits, only have partial reimbursement, do not have any insurance coverage and are unable to pay. The funds that the town of Merrimack appropriates subsidizes these non-reimbursed home health services.

We are now in our 20th year of operation and continue to offer skilled nursing, social service, physical therapy, speech therapy, occupational therapy, home health aide and homemaker services. There has been an increased demand for extended hours of service in order that the ill and frail people residing in Merrimack maintain optimum independence in their own home.

The major cost factors this year have been the competitive labor/wage market in Southern New Hampshire and the soaring insurance costs. Even in these challenging times for home health care, we have maintained a stable health care team of 24 providers who are dedicated to provide service in a caring and efficient manner.

In 1986, the following residents contributed time and expertise to Merrimack Valley Home Health/Visiting Nurse Association by serving on the Board of Directors: Eda Azzali, Leonard Amadeo, Gerry Botsch, Marcia Bradley, Effie Hall, Dr. Scott Lattimer, Genie Lindsay, Olive Marcinkowski and Evelyn McSweeney.

MERRIMACK SERVICE STATISTICS - 1/1/86 - 12/31/86

Nursing Visits	1,167
Therapy Visits	905
Social Service Visits	89
Home Health Aide Visits	1,420
Homemaker Visits	1,652
Telephone Consultations	490
Total	5,723

Blood Pressure Clinic Sessions - Weekly at Association Office
Immunization Clinic Sessions - Monthly at Association Office

Children enrolled in Well Child Program	114

REPORT OF THE TRUSTEES OF THE MERRIMACK PUBLIC LIBRARY

Last year, we reported that the Merrimack Public Library was at "The Turning Point." We have, indeed, turned our library on to the "high road" as the twenty-first century approaches.

The systematic painting schedule for our facility continued and, with your support, will continue for the next year. The appearance of your library is essential to community pride. However, the sidewalk in front of our main entrance has continued to deteriorate to an alarming point. Funds in last year's budget were insufficient to meet industry bids to rehabilitate this sidewalk. We urge your support for the funds asked for in this year's budget - funds adequate for the job.

Our circulation continues to increase and our library users continue to increase in numbers. Over 133,000 items were loaned during the year and 1,750 new library cards were issued during the year. To meet these increases, we were pleased to be able to engage a full time Adult Services Librarian to augment a staff whose purpose is to serve you, the library users of Merrimack.

The installation of a theft detection system to protect library materials has been accomplished. At this time, it would seem that the amount of lost materials from our collection has been substantially reduced. The loss of expensive reference materials has been eliminated.

A complete inventory of the library's collection was taken early in the year. At that time, barcode labels were placed on all of the library's materials which is an initial step in preparing the library for automated circulation. This coming year, library staff will begin the "retrospective conversion" process, which will convert our holdings record into machine readable form. Your public library is an active user of NHAIS, the New Hampshire Automated Information System; participation in this statewide system has also served to improve services to our library users.

In May of 1986, we bade farewell to John Grady, a trustee of five years; we thank him for his faithful service. We welcomed a new member, Ellen Dube, to the board. Ellen brings a new perspective to the board in its deliberations.

We would be remiss were we not on record as extending our sincere appreciation to those members of the Department of Public Works who have aided us during the past year. Clearing of snow from the parking lots and sidewalks, sweeping debris from these areas, and other small acts of courtesy too numerous to mention are duly noted.

Sincerely,
Robert N. Kelley, Chairman
Ellen C. Dube, Secretary
Harold Thresher, Treasurer

TRUSTEES ACCOUNTS - FISCAL YEAR 1985 - 1986

SPECIAL ACCOUNT

Balance as of July 1, 1985		367.24
RECEIPTS		
Programs	750.50	
Room Rental	1,240.00	
Miscellaneous	2,036.88	
Interest	422.07	
Apple computer	4,169.50	(8,618.95)
DISBURSEMENTS		
Supplies	260.70	
Programs	949.00	
Furniture & Equipment	537.68	
Miscellaneous	566.20	
Apple computer	4,066.30	(6,379.88)
Balance as of June 30, 1986		2,606.31

FINES ACCOUNT

Balance as of July 1, 1985		917.08
RECEIPTS		
Fines	6,360.10	
Replacement cards	237.00	
Book sale	82.00	
Copy machine	963.12	
DIALOG	74.40	
Miscellaneous	1,516.92	(9,233.54)
DISBURSEMENTS		
Materials	7,993.92	
Supplies	955.86	
Programs	68.52	
Court	25.00	
DIALOG	101.25	
Miscellaneous	220.66	(9,365.21)
Balance as of June 30, 1986		785.41

REPORT OF THE MERRIMACK PUBLIC LIBRARY
1986

I would like to digress from a straightforward annual report in order to tell you a story. This is the story about the Smith family that has recently moved to Merrimack from Connecticut. Their first week in town, the Smiths visited their public library, became registered library users, and have been visiting the library regularly ever since. Usually, the whole family comes in on Monday nights, since four year old Brian Smith is enrolled in one of the library's pre-school story times. The Smiths were pleased to find that the library offers not only daytime children's programs, but also evening and weekend programming for children; both Mr. and Mrs. Smith work during the day.

The Smith family borrows books and magazines from the library as well as audiocassettes, videocassettes, art prints, and toys. Mrs. Smith listens to the audiocassettes while travelling to and from work. She also enjoys borrowing from the library's art print collection since they have yet to cover all of the bare walls in their new home! Brian Smith loves to borrow toys from the children's room, and his parents are happy, too, since it provides a variety of new toys at no cost.

Listed below are the materials taken home by the Smiths on a recent Monday night:

Mr. Smith:	It by Stephen King	22.95
	Last of the Breed by Louis L'Amour	17.95
	Consumer Reports 1/87	2.00
	Popular Mechanics 12/86	1.50
	"This Old House" - video	24.95
	income tax forms	free
		69.35
Mrs. Smith:	Wanderlust by Danielle Steele	17.95
	The Beet Queen by Louise Erdrich	16.95
	Microwave Cookbook by Betty Crocker	13.50
	Daytrips and Budget Vacations in New England by Patricia Foulke	8.00
	art print	50.00
	"Death in Kenya" - audiocassette	39.95
		146.35
Susan Smith, 7th grader:	Where the Red Fern Grows	12.95
	Sweet Valley High #20	2.50
	Teenage (magazine)	1.50
	"French Tutor" (computer disk copied from public domain software)	20.00
	World Book Encyclopedia vol. 20	20.00
		56.95

Brian Smith:	5 picture books	49.75
	1 book with cassette	12.95
	1 Sesame Street record	8.00
	1 toy (Fisher Price airport)	17.95
		88.65
Total cost if above materials were purchased		361.30
Total annual per capita cost of the Merrimack Public Library (1986/1987)		18.18

Hopefully, this story illustrates that your public library is one of the better bargains around. If each Merrimack family borrowed (rather than bought) materials from the library just once in a year, it would easily get its tax dollar's worth. The other point that this story attempts to illustrate is that your public library offers much more than just books.

1986 was a banner year for us. In addition to the many new library users we welcomed, and our largest circulation ever, our April Output Measures survey revealed the following: our yearly circulation per capita is 7.6 items, and our use of materials within the library is 5.1 items per capita. These figures combined are up 17% from our 1983 survey.

Also up significantly are our reference, title, subject, and author fill rates. In the 1986 survey, 70% of all reference questions asked were answered and completed by the library staff - an increase of 36%. The survey revealed that 83% of the titles people looked for were owned by the library, and 77.3% of all specific subject and author requests were owned; these figures were up by 41% and 27% respectively.

Circulation figures are just one indicator of library use. The results of this Output Measures survey help us to gauge in-house use of library materials and how well our collection and staff are serving our users. The staff and trustees are continuously striving to improve library service, and we are pleased that our efforts have had results.

The trustees, staff, and I are grateful for the town's support. We look forward to continued growth and increased services in the years to come.

Respectfully submitted,
Margaret E. Marshall,
Director

LIBRARY STAFF

Margaret E. Marshall	Director

Technical Services Department

Joyce Brown	Head of Technical Services
Virginia Crerie	Library Aide

Adult Services Department

Janet D. Brown	Head of Adult Services

Circulation Staff

Pauline Cote	Library Aide
Robyn D'Amora	Library Aide
Patricia Daniels	Library Aide
Leslie Forbes	Library Aide
Jane Loughlin	Library Aide
Mark Sabalauskas	Library Aide
Mary Weaver	Library Aide
Stephen Kenson	Page
Teresa Keene	Page

Reference Staff

Mary Gwosch	Reference and Interlibrary Loan Librarian

Children's Department

Cheryl Roberts	Children's Librarian
Margaret Cobban	Library Aide
Pauline Cote	Library Aide
Catherine Forbes	Page
Darryl Barton	Summer Library Aide

Custodial Services

Matthew Latour	Custodian
Joan Vadney	Custodian

Volunteers

Madeline Bennett	Edith Bullard
Jane Cooper	Bunny Knight

STATISTICAL REPORT

Circulation

Adult Fiction	31,197
Adult Non-Fiction	32,137
Paperbacks	8,230
Magazines	9,195
Interlibrary Loan	451
Children's Fiction	38,878
Children's Non-Fiction	9,629
Other	3,374
TOTAL	133,091
Number of group meetings held at library	311

LIBRARY RESOURCES

Number of volumes as of 1/1/86	42,159
Number of volumes added	
Adult Fiction	1,474
Adult Non-Fiction	2,144
Children's Fiction	993
Children's Non-Fiction	440
Total number of volumes added	5,051
Total number of volumes discarded	650
Total number of volumes as of 12/31/86	46,560
Number of recordings owned	843
Number of magazine subscriptions	213
Number of newspaper subscriptions	7
Number of art prints	93
Number of microfiche	12,570

MERRIMACK CONSERVATION COMMISSION ANNUAL REPORT

In 1986 the Commission continued to monitor those land use practices that affect both the wetlands and water bodies within the Town. This effort was accomplished by reviewing, on behalf of the State Wetlands Board, formal Dredge and Fill Permit Applications and providing advice to residents and developers contemplating projects involving wetlands. This year a total of 15 applications were formally received by the Commission. Following review by the New Hampshire Wetlands Board, all permit applications were approved subject to certain conditions recommended by the Commission. It is felt that improved coordination and cooperation with the Board has continued to result in fewer "blanket" approvals of applications.

The Commission has continued with its support for the University of New Hampshire's Lay Lake Monitoring Program. This program provides technical training to lay persons in conducting basic water quality monitoring on Baboosic Lake and Naticook Lake. Data collected by these participants is collected and analyzed by University personnel and a yearly report is provided for the Town's benefit.

In an effort to bring together all Town Boards, Commissions and Committees, on October 28 the Board of Selectmen sponsored a joint meeting where each group discussed concerns and issues pertinent to their respective interests. The Commission discussed the increasing impact of ORV's (off road vehicles) on Town properties and the need to investigate possible methods of providing access to the Merrimack River for Town residents. The two topics were generally supported by attending members.

During the year, Commission members responded to a variety of resource-related problems including "nuisance" beaver problems, illegal wetland fills, soil erosion, and questions and concerns relating to wildlife. These concerns are expected in a Town like Merrimack where residential development is infringing on remaining open space.

On June 21, in an effort to bring attention to the resource and recreation values of the Merrimack River, Commission members assisted the Parks and Recreation Committee in their sponsorship of a day-long canoe trip. Over 30 members of the public participated in the event.

The Commission also has the responsibility for protecting and retaining in their natural state a variety of Town parcels. The largest of these is the 80-acre tract known as The Falls of the Souhegaan Conservation Area. This beautiful natural area can be enjoyed by the public during daylight hours by parking at the gate located at the end of Currier Road. A trail starting at the gate leads directly to the river. By proceeding downstream a short distance along a narrow trail, a visitor can view Wildcat Falls, one of only a few located along the Souhegan River.

Our seven member Commission meets on the second and fourth Tuesday

of each month in the Ambulance Barn located adjacent to the old Town Hall.

Members of the Conservation Commission and the expiration date of their terms are as follows:

Walter Quist, Chairman	June 1987
Gersha Bayer	April 1987
Brenda Grady	April 1988
Elizabeth Hummel	April 1988
Ted Parmenter	September 1987
John T. Mackey*	July-December 1986
Nancy Gagnon*	January-June 1986
Jay Barry**	
Lisbeth Wallace**	

* Ex-officio Selectman Member
** Resigned

ANNUAL REPORT OF THE NASHUA REGIONAL PLANNING COMMISSION TO THE TOWN OF MERRIMACK, N.H.

The Nashua Regional Planning Commission has made significant progress on several key regional projects during 1986. The final reports of the Aquifer Delineation Study, conducted by the U.S. Geological Survey, were delivered by the end of the year. A handbook for using these materials, "A Practical Guide to Groundwater Resources and their Protection," was prepared by the Commission in the past year, as well. Aquifer protection workshops have been held in nearly all of the region's member communities, and the staff has assisted several towns in preparing aquifer protection ordinances and regulations.

In reaction to the new legislation regarding a water resources element for municipal master plans, Chapter 167, the Commission has prepared "Water Resources Management and Protection Components, a Descriptive Model for the Preparation of the Municipal Master Plan." This is a guide for communities that would like to add a water resources section to an existing master plan, or to include such a section in a new master plan. The staff is gearing up to assist communities in this endeavor.

Silver Lake, at the Silver Lake State Park in Hollis, was the subject of a comprehensive study of water quality and the impacts of land use around the lake that was completed in the Fall.

The Commission successfully coordinated a bi-regional Household Hazardous Waste Collection Project in June, under the auspices of the Nashua Regional Solid Waste District. Collections were held at the Milford Wastewater Treatment Plant and the Nashua Public Works Garage. The project involved all of the communities in the Nashua Regional Solid Waste District and the Wilton Recycling District. All of the Commission's member communities, except Litchfield and Pelham, are members of one of the districts and participated in the project.

A septage disposal study prepared for the Souhegan Regional Landfill District was completed in the spring and federal grant monies are being pursued in order to implement the most viable option.

In October the NRCP released its "1986 Housing Market Study of the Nashua Region." The study confirmed the fast rising prices of the early part of the year and pointed out some disturbing news. To buy a house in the region a family needs an income of at least $50,000, which is 166% of the average income in the region. As a result of these findings, the Commission is pursuing a grant from the NH Housing Finance Agency to study the feasibility of a public-private partnership to do something about the situation.

In June, an "Infrastructure Study of the Nashua Region" was completed. This report was the basis for a decision to prepare a Regional Capital Improvements Plan. It was decided that there are several areas for which it would be advantageous to look at and plan for certain infrastructure facilities from a regional viewpoint. The Regional CIP should be completed in June.

The Commission has continued to strive forward in 1986 with its regional highway planning efforts. Notable accomplishments include the preparation of the Transportation Improvement Program (TIP), which provides a prioritized list of transportation improvement projects within the region. The 1986 TIP contained over $90 million worth of highway improvement projects to be conducted in the NRPC communities over the next five years, with approximately 90 percent of the funds to be secured from federal and state sources. Furthermore, the Commission has aided several towns in determining traffic impacts from the increased pressure of development via our traffic impact review service. In addition, plans are currently underway to develop and implement a mechanism by which towns may assess developers a road payback fee to help pay for the cost of development pressure on local roads.

The Commission has been equally active in providing local planning assistance. Many communities have taken advantage of our "circuit rider" program which makes a professional planner available to the Town on a part-time basis. In addition, we have completed several master plans and are working on or have completed capital improvements plans for six communities. The usual assistance in reviewing plans and impact statements and writing ordinances has been in great demand as well.

The NRPC undertook two traffic studies for Merrimack in September 1985: The Bedford Road Ramp Study and The Route 3 Corridor Evaluation Study. Staff met with town officials to determine realistic assumptions as a basis for future land use and traffic projections. The Bedford Road Ramp Study was completed by the Planning Commission in June, 1986 and delivered to the Board of Selectmen. The purpose of the Bedford Road Ramp Study was to ascertain the impacts of providing access to the F.E.E. Turnpike on local roads. The results of this study indicate that constructing the Bedford Road Ramps will help alleviate future traffic impacts along major roads in northern Merrimack, particularly along the Route 3 corridor. The results show that the improvements of side streets along Bedford Road which are addressed in the current Highway Pavement Management Program will meet the projected development needs by year 2000.

NRPC staff is now in the process of completing the Route 3 Corridor Evaluation Study. The preliminary findings of the study have been submitted to the Board of Selectmen and the Planning Board. These findings indicate that constructing the Bedford Road Ramps will help mitigate traffic along the Route 3 as mentioned above. However, the ramps by themselves will not solve the over-congested traffic problem in the future. It is clear that additional improvement alternatives will be needed to improve the traffic conditions along the Route 3, in conjunction with constructing the proposed Ramps. The Commission staff are analyzing a finalized list of improvement alternative options for mitigating future traffic impacts along the Route 3.

1986 ANNUAL REPORT OF THE MERRIMACK PLANNING BOARD

The Merrimack Planning Board marked 1986 with the hiring of a full time professional planner for the Town, Mr. Charles Watson. Recruited after a lengthy screening process involving forty-seven applicants, Mr. Watson fills the position created by the voters in approving the 1984/85 budget. His experience and expertise has been a great assistance to the Planning Board.

The Board presented seven proposals for zoning changes to the 1986 Town Meeting. All received voter approval and are now part of the Merrimack Zoning Ordinance. Two articles decreased allowable densities in Planned Unit and Cluster Developments, one allowed for the dedication of Cluster Development common land to the Town, one increased parking setbacks along Route 3, another regulated the erection of antennas, and two provided clarification of existing zoning regulations. Three other zoning change proposals on the 1986 ballot were submitted by petition. The first, approved by the Planning Board and the voters, rezoned a parcel of land at the Daniel Webster Highway and Lozeau Drive from Residential to General Commercial. Two other petitioned articles to rezone tracts of land for Planned Unit Development use on Camp Sargent Road and on Executive Park Drive were disapproved by the Planning Board and the voters.

The Board met weekly throughout 1986 and approved about 600 additional residential units and building lots and 50 commercial sites. These included the following major developments.

A 267 residential unit Planned Unit Development (Riddle Spring) located on the Daniel Webster Highway near the Bedford town line was approved. Major cluster developments approved included Merrimack Meadows on D W Highway at Depot Street (96 elderly units) and Laurelwood Estates off Back River Road (30 units). Principal single family residential subdivisions were Williamsburg II (47 lots) and Fields Farm (16 lots) off Peaslee Road, and Parkhurst Farms (31 lots) on Parkhurst Road. Major commercial developments included a residential hotel and several multi-use commercial buildings on the D W Highway.

The Planning Board together with the Merrimack Village District have contracted with Whitman & Howard, Inc. to develop aquifer protection regulations for the town based on recently completed aquifer maps by the U S Geological Survey. Delays in release of these maps by the Geological Survey have temporarily delayed completion of the Whitman & Howard work.

The Planning Board continued to work with the New Hampshire Highway Department, the Board of Selectmen, our Legislative Delegation, and the Nashua Regional Planning Commission to develop plans for major highway improvements in our area. A revised Camp Sargent Road By-Pass plan has been endorsed by the Planning Board. Other major projects in the design and planning stages include the Merrimack Industrial Interchange

on the F E Everett Turnpike (Exit 10), widening of Route 3 between Manchester Street and Pennichuck Brook, Reconstruction of Exit 11 (Formerly Exit 8), and the Nashua/Hudson Circumferential Highway. A study for the Town by the Nashua Regional Planning Commission is under way to evaluate the effects of possible improvements to the D W Highway between Greeley Street and Bedford Road.

In May, 1986 Ms. Kathy Wales was appointed Selectmen's representative to the Planning Board replacing Mr Rossiter Holt. Mr John Segedy was reappointed to the Board for a three year term. Nelson R Disco was re-elected Chairman and John J Segedy was re-elected Secretary for the Board.

Members of the Planning Board and the expiration dates of their terms of office are as follows:

Nelson R Disco, Chairman	April 1987
John J Segedy, Secretary	April 1989
Arthur L Gagnon	April 1987
Maurice P Lindsay	April 1988
Scott M Walsh	April 1987
Charles M Nute	April 1988
Kathy L Wales	May 1987

ASSESSING DEPARTMENT

The Assessing Department continues to witness building growth within the Town for the period January 1st through December 31, 1986.

Total parcel count has increased; 5,200 parcels in 1979 to approximately 8,800 in 1986.

All classes of properties (residential, commercial, industrial and vacant land) continued to show market value increases. The shift to residential building is continuing when compared to commercial and industrial tax base growth.

Approval for funds was given at the 1985 Town Meeting, for an equalization update of all real estate in the Town. The start and finish of this program will allow all properties to show true market value as of April 1, 1989.

The Assessing Department was most pleased that a fellow employee has received the 1986 Lawton B. Chandler Award - the highest honor that New Hampshire Association of Assessing Officials (NHAAO) can bestow on a deserving member. Congratulations, Anne L. Whitney.

The staff of Anne L. Whitney, Jean H. Geiger and Barbara A. Condon are continuing to keep abreast of Community growth and to serve all Merrimack taxpayers in a professional manner.

Respectfully submitted
Dominic S. D'Antoni
Assessor

ZONING BOARD OF ADJUSTMENT
1986 ANNUAL REPORT

The Board of Adjustment held eleven public hearings from January 1, 1986 to December 31, 1986. Ninety-three cases were reviewed as compared to one hundred in 1985. Sixty-eight appeals were granted plus five additional appeals granted with conditions. Eleven appeals were denied and six were withdrawn. In addition one case was tabled.

The board members are Antone S. Holevas, Chairman, Arthur A. Carlson, Bruce W. Nightingale, Chester R. Porembski, Donald R. Dwyer, with Martin F. Kelley, David A. Paddock, and Charles L. Roberts serving as alternates.

Finally, the Board wishes to thank Jean Weston, not only for her services as secretary to the Board, but her unfailing wisdom as well, and Charles Watson, Town Planner, for his able assistance.

Respectfully submitted,
Antone S. Holevas, Chairman

PARKS AND RECREATION COMMITTEE ANNUAL REPORT

The past year has been a dynamic one for the Parks and Recreation Committee. Of greatest significance was the establishment of a Recreation Department directed by a part-time Coordinator. Looking ahead through 1987, we see expanded Recreation programs, and the construction of new facilities at Veterans Memorial Park.

Our MYA continued to provide competitive sport activities for our youth. Through the generosity of many dedicated volunteer administrators and coaches, year round athletic programs were conducted with record numbers participating. We are proud of our outstanding Youth Association.

The Fourth of July celebration was kicked off with one of the finest parades in years, under the capable direction of Dwight Damon. "Doc" and his crew, are to be commended for their annual efforts.

Until this past year, Merrimack was by far the largest community in N.H. without a paid Recreation Coordinator. Under the direction of John Petz, Merrimack is developing recreational activities for all ages. Activities this past year included Tennis lessons, Day Camp, Red Sox Trips, Fun Runs and Swimming Lessons. We hope to sponsor more programs this year, especially more adult activities, including indoor and outdoor volleyball. If there are programs or activities you would like to see us sponsor, please let us know!

In early winter, the Veterans Park Steering Committee, led by George May, presented a park plan to the Park and Recreation Committee, which was unanimously approved. After the go ahead from the Board of Selectmen, construction should commence and be underway before summer. There has been a lot of time and effort put into developing these plans by a dedicated group of volunteers, as well as financial backing by local businesses - thank you all.

Once again the Town Ice Skating Area was maintained through the combined efforts of the Highway Department and the devotion of a few volunteers. We would specifically like to express our gratitude to Tim and Nancy White, and John Hall for their efforts in flooding the rink area.

Our committee continues to work on upgrading the quality of existing facilities. This year we have initiated annual field maintenance programs, which we plan to expand through this spring and summer. We not only want our field to "look good," but also to provide a safe surface on which to play. Our town Boy Scout troops continue to assist in maintaining and developing our park areas - thanks to all who have helped! A Federal Grant has also been secured to assist in the funding of lighting for tennis courts and skating rink.

There has been a lot of talk about developing access to the Merrimack River. Since public support will be necessary, we are attempting to expose the public to its history and all it has to offer. During July, the State's

Rivers Month, we sponsored an "Annual" Merrimack Canoe Run. Along with the Merrimack River Council, there have also been a number of River Awareness programs. We will continue increasing our efforts to promote river awareness, and acquiring access to the Merrimack.

Respectfully submitted,

William Klein, Chairman
Bill Baker
Frank Daley
Phil Dube
John Grady
Robert Mansperger
Joe Martel
George May
Drusilla Movizzo
Diane Pearce
John Petz

CODE ENFORCEMENT OFFICER'S REPORT
January 1, 1986 - December 31, 1986

In 1986 we combined electrical and plumbing permits into the building permit. Thus the 26% apparent decline in total* building permits issued in 1986 as compared to 1985 (978 vs 1324 respectively). Construction continues steadily in Merrimack.

There were 730 dwelling units permitted during 1986, compared with a total of 864 dwelling units permitted in 1985.

		Residential Building Permits	Dwelling Units
1985	219	Single Family Structures	219
	111	Multi Family Structures	645
	330		864
1986	163	Single Family Structures	163
	110	Multi Family Structures	567
	273		730

Permits Issued 1986

Single family dwellings	163
Multi family dwellings	110
Residential garages and carports	86
Additions to single family dwellings	229
Additions other than single family	46
Warehouses	1
Office buildings	2
Electrical	84
Plumbing	18
Signs	62
Swimming pools	57
Septic systems	64
Demolitions	12

Statistics

Incoming calls	18,274
Xerox copies	39,074
Persons assisted at counter	10,040
Inspections requested	3,983
Inspections performed and recorded	3,802

*Total building permits include all residential, commercial, industrial, electrical, plumbing, signs, pools and other permits issued by this office during the calendar year.

I would like to thank my staff, Assistant Building Inspectors, Maurice J Cote, J P Cote, Nancy E Bailey and Office Personnel, Sally Raymond, Lena Cook and Larina Fike for their support.

Respectfully submitted,
Eugene H Leger,
Code Enforcement Officer

WELFARE DEPARTMENT

The Welfare Department spent about 57% of their budget this fiscal year due to the new laws passed by the New Hampshire Legislature. The juvenile cases are now handled through the state and the Aid to the Permanently and Totally Disabled are handled through the County. The cities and towns are liable for general assistance only. This all took effect January 1, 1986 which was half way through this fiscal year. Forty-seven cases were processed - thirty-three general assistance and fourteen juveniles.

General assistance consists mostly of rent, food and utilities. The majority of the cases are single parents. The town gives aid to these mothers or fathers until they start receiving their AFDC checks and food stamps. This can take anywhere from six weeks to two months. Liens are placed on property of homeowners receiving assistance assuring the town of reimbursement.

The juvenile cases come to the welfare department through the court. Some children have to be placed in foster homes or institutions. Every effort is made to collect these expenses from the parents but it isn't always possible.

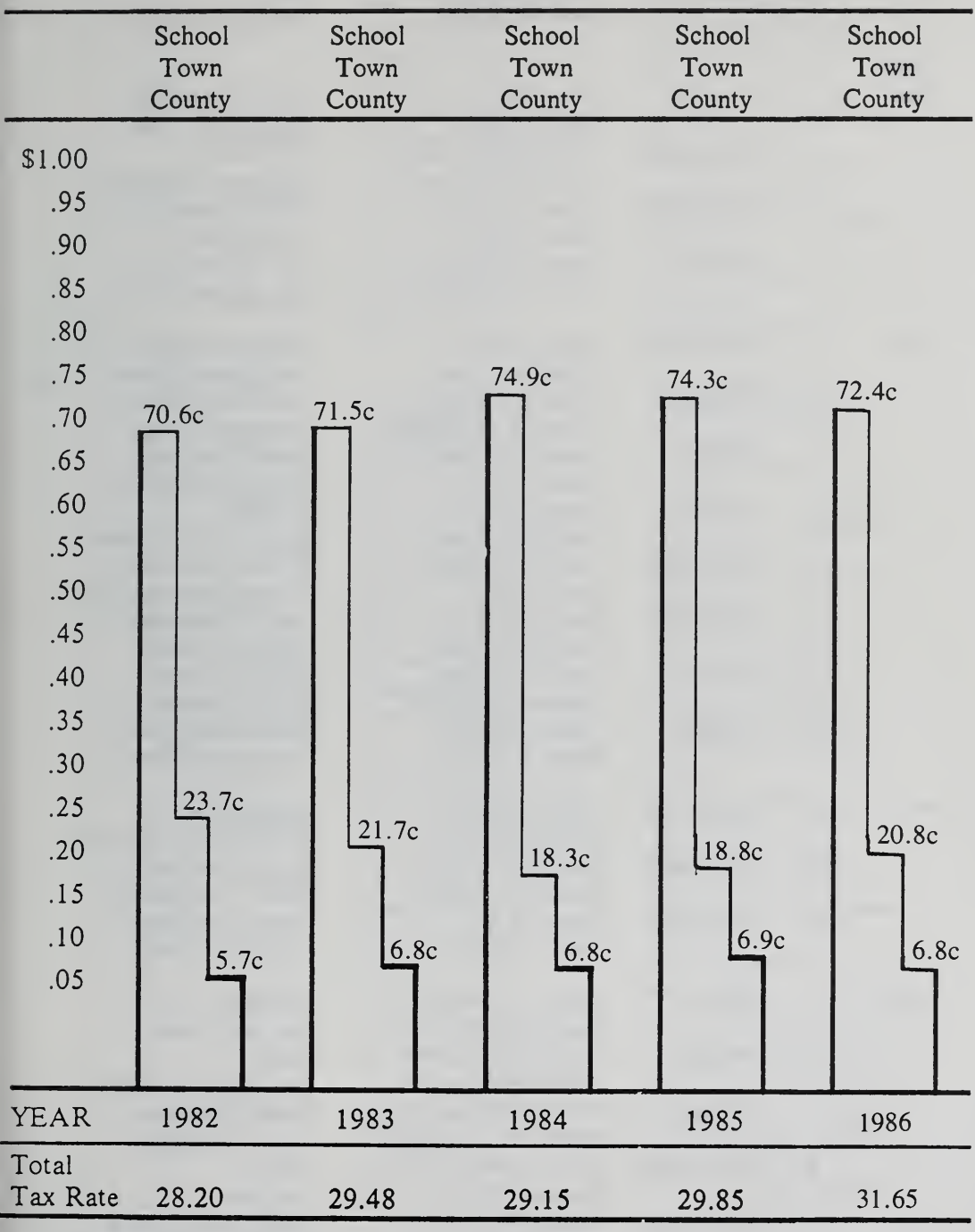
The department continues to be handled through the finance department with the town manager serving as Overseer of the Poor.

Merrimack is a member of the New Hampshire Local Welfare Administrators Association and participates in meetings on subjects pertaining to the management of the welfare program. This association keeps abreast with new laws being passed by the legislature and informs the towns of these changes.

Welfare reimbursements for fiscal year 1985-86 were $19,200.00.

Jean Hieken
Welfare Secretary

5 YEAR
GRAPHIC TAX RATE COMPUTATION



MARRIAGES REGISTERED IN THE TOWN OF MERRIMACK, N.H. FOR THE YEAR ENDING DECEMBER 31, 1986

Date		Place	Names	By Whom Married
1985				
Dec.	28	Merrimack	Chris P. Jennings	Pastor
			Lisa J. Turnbull	Rev. John H. Evans
1986				
Jan.	4	Nashua	Jeffrey W. Kimball	Justice of the Peace
			Karen J. Olson	Marguerite L. Ross
	4	Manchester	Scott B. McQueeney	R.C. Priest
			Christina E. Barnes	Rev. Paul W. Daneault
	24	Manchester	Michael G. Cote	Justice of the Peace
			Laura L. Cote	Nancy Grant
	31	Nashua	Kenneth C. Paiva	R.C. Priest
			Mary Jo Thommas	Rev. James A. Riel
Feb.	8	Merrimack	David P. Doyle	Ordained Clergy
			Catherine G. Barr	Rev. James R. Henry
	14	Bedford	Robert G. Freeman	Presbyterian Pastor
			Belinda K. Bridgeman	Jonathan T. Lange
	14	Nashua	Kenneth L. Kanady	Justice of the Peace
			Diane E. Foster	Joyce E. McCaffery
	14	Nashua	Oscar B. Lane	Minister
			Betty C. Howland	Rev. Craig A. Callemer
	15	Merrimack	Luke G. LaChance	Justice of the Peace
			Dale Foster	Maryann Busang Harper
	15	Goffstown	James Rokuski	Justice of the Peace
			Melissa M. Drake	Michel E. Couret
	28	Salem	Thomas D. Eden	Justice of the Peace
			Sharon A. Shurtleff	Mark R. Murabito
	28	Nashua	Jesse L. Shields	Justice of the Peace
			Sharon L. Bechtel	Constance M. Pratt
Mar.	8	Merrimack	Steven B. Potter	Catholic Priest
			Ellen M. Neuberger	Rev. Edward D. Richard
	22	Merrimack	Ronald E. Cote	Justice of the Peace
			Barbara A. Stefaney	Joyce E. McCaffery
	29	Merrimack	Rodney S. Roy	Justice of the Peace
			Carol J. Paquette	Joyce E. McCaffery
April	5	Hudson	David G. Campbell	Minister
			Clark Campbell	Rev. Ivan Smith Jr.
	5	Nashua	J. Jeffrey Friedrichs	Pastor
			Corrinne B. Simmons	Rev. George E. Murray
	5	Hudson	David J. Marshall	Justice of the Peace
			Cynthia K. Vandusen	Richard H. Duprey
	6	Portsmouth	Howard L. Freeman, IV	Minister
			Karen M. Elliott	Jim Franks
	11	Merrimack	Raymond P. Verville	Pastor Catholic Priest
			Ann F. Gelinas	Rev. Edward D. Richard
	12	Nashua	Eric R. Johnson	Pastor
			Lynne A. Edwards	Bayard P. Herudou, PHD
	12	Merrimack	Ronald G. Orosky	Minister of the Gospel
			Linda C. Hanlon	Andrea J. Thompson

	12	Merrimack	Armand L. Saucier	R.C. Priest
			Alberta G. Lacourse	Rev. Rocco Memolo
	13	Hudson	David L. Lester	Justice of the Peace
			Lori A. Schipilliti	James M. Addonizio
	19	Merrimack	Donald D. Button	Minister
			Gail E. Holtzman	Philip M. Polhemus
	19	Manchester	Michael N. Gamache	R.C. Priest
			Judith A. Lescatre	Rev. Leo LeBlanc
	19	Hudson	Earl J. Matthews	Justice of the Peace
			Beverly A. Buotte	Richard H. Duprey
	19	Amherst	William T. Wilkes	Pastor
			Lynda A. Gagnon	Arnold D. Johnson
	26	Merrimack	William F. Christie, II	R.C. Priest
			Beth A. Nickerson	Rev. Rocco Memolo
	26	Merrimack	Kevin B. Irwin	Catholic Priest
			Linda M. KurkJian	Rev. Edward D. Richard
	26	Hudson	Guy M. Pelletier	Minister
			Sylvia L. Robbins	Rev. Ivan Smith, Jr.
	29	Merrimack	Alan C. Barnard	Minister
			Marie A. Klinger	Philip M. Polhemus
May	1	Nashua	Thomas J. Carmody	Justice of the Peace
			Catherine Hill	Jerome L. Silverstein
	2	Nashua	Jamie D. Martin	Clergyman
			Patricia A. Staskel	W. Ralph Bruce
	3	Nashua	Mark P. Baker	Minister
			Laura J. Hemenway	Rev. Craig A. Collemer
	3	Merrimack	Glenn R. Suchocki	Minister
			Amy L. Therriault	Rev. John Torosian Sr.
	10	Bedford	James C. Bee	Clergyman
			Sue Ann Cotsibas	John H. Van Ness
	14	Conway	Wayne E. Perkins	Justice of the Peace
			Penny L. Putnam	Edward J. Cravedi
	14	Merrimack	Jesus Rivera, Jr.	Justice of the Peace
			Beth J. Chase	Kenneth E. Ryan, ESQ.
	17	Rindge	Lee B. Gagnon	Clergy
			Judy M. Stewart	David L. Forry
	20	Merrimack	David H. Tetro	Minister
			Joanne Sketchley	Rev. John H. Evans
	23	Merrimack	Christopher L. Beard	R.C. Priest
			Pamela J. Nute	Rev. Bruce W. Collard
	24	Nashua	Charles G. Beale	Rector
			Linda M. White	Rev. Robert W. Odierna
	31	Merrimack	Paul M. DiRico	R.C. Priest
			Carol A. Badamo	Rev. Edward D. Richard
	31	Merrimack	Douglas W. Domeny	Ordained Minister
			Becky A. Schaller	Rev. Harold D. Wheeler
	31	Merrimack	Donald R. Tanguay, Jr.	R.C. Priest
			Kristen A. Eosue	Rev. Bruce W. Collard
	31	Nashua	Uwe E. Zimmermann	Catholic Deacon
			Nury S. Marquez	Rev. Mr. Mark Dadlez
June	6	Merrimack	John A. Svedberg	Justice of the Peace
			Carol A. Comeau	Jacqueline M. Dunham
	7	Merrimack	Jeffrey A. Bass	Rabbi
			Deborah vanHam	Samuel Umen
	7	Merrimack	Carl A. Johnson	Justice of the Peace
			Manuela Elliott	Robert A. Racine

	7	Manchester	Bruce A. Lucier	Rector
			Janice C. Lacerte	Rev. David W. Robinson
	7	Merrimack	Mark F. Reagan	R.C. Priest
			Jeanne M. Maniscalchi	Rev. Rocco Memolo
	8	Merrimack	Stuart A. Forman	Rabbi
			Ellen B. Hitzrot	Ronald M. Weiss
	14	Merrimack	Brett E. Fisher	Justice of the Peace
			Joanne Williams	Catherine Fisher
	14	Merrimack	Michael A. Provost	R.C. Priest
			Tracy A. Poisson	Rev. Edward D. Richard
	14	Manchester	Scott L. Ranlett	R.C. Priest
			Roseann M. Colon	Rev. M.J. Wendling
	14	Nashua	C. Erik Skyten	Pastor
			Deborah A. McCarson	Matt K. Salomaa
	17	Merrimack	Stephen C. Cross	Justice of the Peace
			Pamela J. Starkey	Joyce E. McCaffery
	20	Merrimack	Stephen M. Arcuri	Justice of the Peace
			Marianne E. Comella	Joyce E. McCaffery
	21	Manchester	Douglas C. Daigle	Pastor
			Helen C. Mailhot	Fr. Dominic Ledbetter,BSO
	21	Londonderry	Darrell F. Dunn	Justice of the Peace
			Megin C. Johnson	William K. Phillips
	21	Merrimack	Roger M. Hummel	Minister
			Debra L. McClure	Philip M. Polhemus
	21	Auburn	Frederick M. Jasinski, Jr.	Pastor
			Candice A. Cahill	James W. Haller
	21	Nashua	Paul A. Karawski	R.C. Clergyman
			Janice M. Whiting	Rev. Francis M. Spencer, MS
	21	Nashua	William J. McGowan	Priest
			Judith H. Raitanen	Rev. Joseph E. Mahoney
	21	Manchester	Timothy M. Sarette	Resident Pastor
			Moira S. Dalton	G.E. Auger
	21	Merrimack	Carl R. Wacome	Assoc. Pastor
			Christine Evans	Rev. Bruce W. Collard
	26	Londonderry	Steven G. Papagni	Justice of the Peace
			Christine E. Mackey	Renee' Houle Carkin
	26	Hudson	Peter M. Shields	Justice of the Peace
			Tina M. Wood	Richard H. Duprey
	28	Merrimack	Daniel K. Beeckman	R.C. Priest
			Debra L. Whitcher	Rev. Rocco C. Memolo
	28	Merrimack	Robert W. Carey, Jr.	Minister
			Robyn S. Morley	Philip M. Polhemus
	28	Salem	Matthew E. Johnson	Pastor
			Sonia E. Smith	David E. Yasenka
	28	Manchester	Kevin P. McKenna	R.C. Priest
			Collette J. Clermont	Patrick Glavin
	28	Merrimack	Curtis E. Varney	Justice of the Peace
			Sharon E. Koster	Samuel G. Proctor
	29	Nashua	David A. Paradise	Justice of the Peace
			Kerry A. Conway	Morris Belanger
July	5	Merrimack	Gerald A. Dea	R.C. Priest
			Kerry L. McGrath	Rev. Rocco C. Memolo
	5	Merrimack	Theodore W. Woodfin	Justice of the Peace
			Diane M. Albert	Fred Alter
	7	Merrimack	Ronald E. Farrow	Justice of the Peace
			Donna L. Blekitas	Joyce E. McCaffery

	12	Bedford	Carl J. Cantin, Sr.	Justice of the Peace
			Marie-Annette C. Bilodeau	Deborah R. McCaffery
	12	Merrimack	Edward W. Kelley	Minister
			Elaine R. Reichard	Philip M. Polhemus
	12	Merrimack	Paul G. Lofgren, Jr.	Minister
			Kristen M. Rockwell	Philip M. Polhemus
	12	Hollis	Michael A. Marquis	Justice of the Peace
			Noreen C. Withrow	Nancy Grant
	17	Merrimack	Pierre G. Lemay	Justice of the Peace
			Angela B. Dalton	Mary-Ann Stawasz
	18	Merrimack	John W. Garland	Justice of the Peace
			Annette M. Kenner	Antonio A. Allaire, Jr.
	19	Northfield	Daryl C. Edwards	Justice of the Peace
			Jana Szarka	Charles W. Chandler
	19	Merrimack	Maurice R. LeBlanc	Minister
			Lee Sun Pangburn	Philip M. Polhemus
	19	Merrimack	Gary A. Provost	R.C. Priest
			Holly A. Pennell	Rev. Edward D. Richard
	19	Merrimack	Brent W. Tucker	Minister
			Sharon A. Barry	Philip M. Polhemus
	26	Merrimack	Timothy F. Dutton	R.C. Priest
			Lelia A. Hall	Rev. Rocco C. Memolo
	26	Carroll	Laszlo A. Kovecses	Justice of the Peace
			Paula A. Ehlers	J. Paul A. Boucher
	26	Merrimack	Mark Maniscalchi	R.C. Priest
			Tamara Zbell	Rev. Edward D. Richard
Aug.	2	Antrim	James A. Bowmaster	Reverand
			Suzanne J. Mercier	Phillip Moschenrose
	2	Manchester	Nathan F. Davis	Pastor
			Tanya D. Roush	Rev. Oscar R. Chandler
	2	Merrimack	Scott B. Hutchins	R.C. Priest
			Kathleen P. Shea	Rev. Rocco C. Memolo
	2	Merrimack	Peter P. Kintzer	Episcopal Priest
			Katherine A. Burrows	William A. Opel
	2	Merrimack	Ernest J. Labonte	R.C. Priest
			Karen A. Mclean	Rev. Rocco C. Memolo
	6	Gilford	Richard A. Neveux	Justice of the Peace
			Suzanne Pacheco	Pamela J. Muzzey
	9	Hudson	Anthony DaCosta	Justice of the Peace
			Mary R. Corrigan	Joyce McCaffery
	9	Merrimack	Albert A. Kalhori	R.C. Priest
			Elaine L. Fredette	Rev. Robert Carty
	9	Manchester	Marc A. Leclaire	R.C. Priest
			Cynthia R. Prinz	Rev. Michael J. Wendling
	9	Merrimack	David W. Morrill	Minister
			Deborah A. Brown	Rev. Susan B. Hoffman
	10	Merrimack	Harry E. Brawley III	Minister
			Gail M. Lawrence	Rev. Susan B. Hoffman
	15	Merrimack	David M. Chatfield	Justice of the Peace
			Janet M. Wallace	Dorothy K. Estes
	16	Nashua	Michael J. Downing	Justice of the Peace
			Linda M. Servant	Joyce E. McCaffery
	16	Bedford	Edward C. Nauss	R.C. Priest
			Christina M. Curtin	Rev. C.J. Goggin
	22	Manchester	Michael Bayko	Justice of the Peace
			Louize R. Beaulieu	Robert E. Chenard
	22	Newport	Michael J. Niemi	Minister
			Susan L. Merrick	James H. Gray

	23	Nashua	Neil A. Burkhard	Pastor
			Karen I. Tiedeman	Rev. Theodore W. Asta
	23	Merrimack	Brian W. Masinick	Minister
			Virginia L. Hemmerly	Dr. John H. Evans
	23	Merrimack	Richard F. Owen	R.C. Priest
			Pamela J. Cook	Rev. Robert E. Carty
	30	Bedford	Mark A. Holohan	R.C. Priest
			Robyn A. Neville	Rev. C.J. Goggin
	30	Merrimack	Daniel L. Leavitt	R.C. Priest
			Jill A. Belon	Rev. Bruce W. Collard
	30	Nashua	Michael D. Mcintyre	Justice of the Peace
			Carrol J. Frost	Linda A. Woodward
	30	Nashua	Robert E. Paige	Pastor
			Pamela S. Cross	Rev. Colin A. Campbell
	31	Milford	Dale R. DeWispelaere	Clergy
			Kristine F. Snitko	Rev. Dana C. Miller
	31	Merrimack	Michael J. Mignon, Jr.	Justice of the Peace
			Celeste A. Carrington	Deborah R. McCaffery
Sept.	6	Merrimack	Michael P. Currier	Minister
			Beth A. Rogers	Philip M. Polhemus
	6	Merrimack	William H. Diener	Justice of the Peace
			Jami L. Harbeck	Herbert G. Forward
	6	Milford	John J. Farley, Jr.	Reverend
			Carol A. George	Rev. David L. Clarke
	6	Nashua	Robert G. Hanright	Minister
			Kim T. Paradise	Rev. Craig A. Collemur
	6	Nashua	Ronald C. Harman, Jr.	Priest
			Lisa A. Rocha	Paul F. Harman, S.J.
	7	Bedford	Francis S. Lagana	R.C. Priest
			Linda A. Figler	Rev. C.J. Goggin
	9	Merrimack	Ronald V. Iannaco	Justice of the Peace
			Linda Tressel	Jacqueline M. Dunham
	13	Hampton	John F. Hurley, III	Pastor
			Carolyn M. Zappala	Rev. James P. Watson
	13	Merrimack	Michael E. Lescatre	Minister
			Christine J. Dunham	Philip M. Polhemus
	13	Merrimack	Jeffrey M. Raymond	R.C. Priest
			Karen L. Sterling	Rev. Rocco C. Memolo
	14	Portsmouth	Ronald A. Morelli	Justice of the Peace
			Tammie L. Gendron	Donald R. Bourooh
	19	Merrimack	Franklin A. Rivas	Justice of the Peace
			Alayna C. Ries	James C. Flanders
	20	Merrimack	Kenneth R. Johnston	Minister
			Sherrianne Harmann	James S. Chaloner
	20	Merrimack	Richard F. Lineman	R.C. Priest
			Virginia A. Reeves	Rev. Edward Richard
	20	Manchester	Dennis E. Smith	Pastor
			Carol A. Newell	Kenneth C. Brooks
	21	Holderness	David B. Canavan	Pastor
			Dee A. Hoffman	Michael L.C. Henderson
	27	Merrimack	Mark G. Cote	Justice of the Peace
			Pamela J. Twardosky	Jacqueline M. Dunham
	27	Merrimack	Frederick L. Goodine	Justice of the Peace
			Deborah M. Hatfield	Joyce E. McCaffery
	27	Hudson	John Marshall	Minister
			Phyllis M. Wheeler	Rev. Ivan Smitt, Jr.

	28	Nashua	Jeffrey S. Eisenbach	Rabbi
			Katherine Guzman	Rabbi Gabriel Ben-Or
	29	Merrimack	Michael P. McMenamin	Justice of the Peace
			Debra J. Wayman	Irene M. St. Germain
Oct.	4	Merrimack	William J. Bricker	Justice of the Peace
			Patricia L. Harmon	Dorothy K. Estes
	4	Nashua	Timothy J. Larkin	R.C. Priest
			Patricia M. Keough	Nicholas P. Rogers
	4	Nashua	Russell J. Smith	R.C. Priest
			Maria J. Peahl	Rev. Denis F. Horan
	4	Merrimack	Edward S. Vaillancourt	Minister
			Stacy A. Goehring	Philip M. Polhemus
	4	Merrimack	Robert J. Zsofka	R.C. Priest
			Donna L. Dow	Rev. Rocco C. Memolo
	6	Nashua	Mark R. Benedict	Pastor
			Heidi I. Record	Rev. Colin A. Campbell
	11	Nashua	Roger R. Brosor	Priest
			Jean Antonopoulos	Rev. Soterios Alexopoulos
	11	Merrimack	David J. Cassin	R.C. Priest
			Janice M. Bjornson	Rev. Rocco C. Memolo
	11	Merrimack	Charles T. Clegg	Justice of the Peace
			Gail G. Tully	William H. Quigley, Sr.
	11	Merrimack	Paul R. Daley	Justice of the Peace
			Bernadette E. Kocyba	Paula M. Machado
	11	Brookline	Michael J. Degulis	R.C. Priest
			Marie E. Chapman	Rev. Albert J. Morel
	11	Litchfield	Daniel J. Griffin	Minister
			Elizabeth A. Coville	Rev. George R. Heap
	11	Londonderry	Paul M. Janelle	Justice of the Peace
			Tina M. Messier	Rita L. Martin
	11	Ctr Barnstead	John M. Starkey	Minister
			Rebecca F. Johnson	Rev. John F. Upham, III
	12	Merrimack	Henry J. Bailey, III	Minister
			Dawn P.B. Bailey	Philip M. Polhemus
	12	Hollis	Daniel F. Tierney	Justice of the Peace
			Marylee A. Waller	Deborah R. McCaffery
	18	Merrimack	William J. McCarthy	R.C. Priest
			Katherine A. Gorczyca	Rev. Rocco C. Memolo
	18	Nashua	Odie R. Mitchell, Jr.	Justice of the Peace
			Laurye L. Scully	Brian P. Andrews
	18	Bedford	Mark W. Roche	R.C. Priest
			Pamela A. Harpin	Rev. C.J. Goggin
	18	Bedford	Thomas V. Tenda, Jr.	R.C. Priest
			Linda M. Brem	Marc R. Gagne
	25	Nashua	Dennis J.Magnan	Justice of the Peace
			Marie A. Driscoll	Deborah R. McCaffery
	25	Merrimack	Jeffrey A. Twiss	R.C. Priest
			Maryellen Hart	Rev. Robert Carty
	26	Manchester	Howard P. Diamond	Rabbi
			Susan C. Faulkner	Arthur F. Starr
Nov.	3	Merrimack	George K. Cobb	Minister
			Lisa M. Worster	Rev. Susan B. Hoffman
	8	Nashua	Scott R. Henderson	Justice of the Peace
			Suzanne J. Berard	Joyce E. McCaffery
	9	Merrimack	Steven L. Schroeder	Justice of the Peace
			Anita C. Nation	Sandra J. Gilmore

	22	Amherst	James J. Baldic	Justice of the Peace
			Lori I. Duarte	Hazel Steinbrueck
	22	Hudson	Kenneth A. Jarry	Justice of the Peace
			Mary E. Connolly	Clifton W. Estes
	24	Merrimack	George S. Cornoa	Justice of the Peace
			Karen M. Mountz	Clifton W. Estes
	29	Manchester	Robert D. Frank	Reverend
			Linda A. Lencki	Rev. Brendan P. Donnelly
	29	Merrimack	Timothy W. Jennings	Minister
			Honi L. Dionne	Philip M. Polhemus
	29	Nashua	Samuel H. Leggett, III	Pastor
			Stephanie H. Pihl	Rev. Theodore W. Asta
	30	Nashua	Frank C. Waller	Justice of the Peace
			Lynn M. Springer	Shane A. McLaughlin
Dec.	5	Portsmouth	James D. Hightower	Pastor
			Deborah L. Lougee	James C. Wideman
	5	Nashua	Kenneth R. Strickland	Justice of the Peace
			Adele M. Reed	Valerie C. Raudonis
	6	Merrimack	James C. Manor	Justice of the Peace
			Natalie R. Beckley	Deborah R. McCaffery
	6	Nashua	Daniel Guy Walker	Justice of the Peace
			Brenda E. Wangrocki	Deborah R. McCaffery
	20	Bedford	Gary R. Acone	Minister
			Denise M. Bleau	Kenneth D. Anderson
	22	Nashua	Carl B. Larssen	Justice of the Peace
			Shari M. Lee	Joyce E. McCaffery
	27	Amherst	Carl R. Brunelle	Justice of the Peace
			Janeane L. Runyon	Deborah R. McCaffery
	27	Hudson	Frank A. Meyer	Justice of the Peace
			Diane M. Vlatas	Tracy K. Couture
	27	Alexandria	Ralph S. Reed	Pastor
			Jeanne W. Waring	John M. Fischer
	31	Bedford	Dennis F. Melia	Justice of the Peace
			Fran T. Poirier	Katherine J. Lalos

BIRTHS REGISTERED IN THE TOWN OF MERRIMACK, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1986

DATE		PLACE	BABY'S NAME	FATHER'S NAME	MOTHER'S MAIDEN NAME
1985					
Dec.	12	Stoneham, MA	Heather Dawn	Mark A. Hudson	Cynthia R. Powers
1986					
Jan.	2	Nashua, NH	Heather Marie	Jeffrey A. Brown	Lori S. Tysver
	3	Nashua, NH	Daniel Myron	Douglas C. Ferrin	Nancy E. Pacheco
	4	Nashua, NH	Stephen Michael	John V. Deluca	Lydia M. Knapp
	7	Nashua, NH	Nathan James	James H. Fogg	Michelle M. Chenard
	11	Nashua, NH	Blake Randolph	Roger P. Pack	Melody J. Murt
	16	Nashua, NH	Andrew David	Pasquale R. Buccitelli	Roberta M. Davis
	17	Nashua, NH	Kimberly Laurene	Scott G. Desjarlais	Laurene R. Volpe
	23	Nashua, NH	Elizabeth Margaret	John K. Mackay	Joan T. Hanley
	23	Nashua, NH	Nathan Costantino	Brian L. Midolo	Audrey A. McCoy
	23	Manchester, NH	Ethan Robert	David J. Shumaker	Leslie A. Gillette
	31	Concord, NH	Bethel Lynn	Anthony J. Gangone	Lucy F. Bethel
	31	Nashua, NH	James Paul	Michael F. Mullan	Carol T. Vachon
Feb.	3	Nashua, NH	Grant William	Jacques L. Labrosse	Darcy J. Kirwin
	5	Manchester, NH	Angelique Marie	Alan C. Boyd	Deborah L. Arnold
	6	Nashua, NH	Robert Gabriel	Robert K. Annan, Jr.	Brenda J. Suokko
	9	Nashua, NH	Garrett Winslow	Scott W. Buker	Margaret M. Bakas
	9	Nashua, NH	Christine Ann	Daniel R. Ryan	Debra K. Junni
	10	Nashua, NH	Christopher Paul	Timothy P. Goodridge	Kathleen S. Hujsak
	10	Manchester, NH	Caitlin Gilmour	Brian John Southmayd	Denise M. Gilmour
	15	Manchester, NH	Stephanie Lynn	Richard A. Samson	Suzanne I. Gilbert
	17	Nashua, NH	James Leonard H.	Douglas H. Goodwin	Deborah J. Morris
	17	Nashua, NH	Brian Patrick	Brian G. McKenna	Cindy L. Hancock
	17	Nashua, NH	Laszlo Agustin	Laszlo A. Nanasi	Maria E. Maristany

	17	Nashua, NH	Elena Carmen	Laszlo A. Nanasi	Maria E. Maristany
	18	Nashua, NH	Ambria Jean	John H. Klingle	Sharon D. Larkin
	19	Nashua, NH	Michael David	Kevin H. McCarthy	Christina M. Fontaine
	21	Nashua, NH	Jesse Joseph	Jesse F. Devitte	Donna J. White
	22	Nashua, NH	Nicholas Andrew	George Christopher	Marilyn A. Kondra
	25	Manchester, NH	Kevin Philip	Donald E. McLean	Kathy L. Kingsbury
	26	Nashua, NH	Adam Daniel	Scott A. Sweetland	Amy J. Simonds
	27	Manchester, NH	Stephanie Grace	Richard P. Hazen	Juliana D. French
	28	Nashua, NH	Drew Collin	Bruce A. Cameron	Kathleen V. Codner
	28	Nashua, NH	Daniel Patrick	Donald C. Robinson	Darlene T. Gardini
	28	Nashua, NH	Rebecca Leigh	Donald C. Robinson	Darlene T. Gardini
Mar.	3	Nashua, NH	Patrick Thomas	John W. Reilly, Jr.	Mary E. Shea
	8	Nashua, NH	Eric Andrew	Curtis J. Conrad	Michele M. Sanneman
	11	Nashua, NH	Eric John	Donald R. Demanche	Kristi M. Palm
	14	Manchester, NH	Cortney Ann	Mark B. Chartier	Deborah A. Paris
	14	Nashua, NH	Walter William	Walter G. Ledoux, Jr.	Sandra L. Joly
	15	Nashua, NH	Amber Elise	Mark L. Lockwood	Brenda L. Creighton
	17	Nashua, NH	Jared Joseph	Mark S. Bedrick	Rachelle T. Bonin
	18	Nashua, NH	Baby Girl	Robert C. Aviles	Linda P. LeBlanc
	19	Nashua, NH	Natalie	Nathan J. Demers	Mary P. Loughlin
	20	Nashua, NH	Amy Elizabeth	Samuel D. Ruble	Rebecca S. Thomas
	20	Nashua, NH	Samantha Ana	Donald A. Tyler, Jr.	Patricia C. Martin
	22	Nashua, NH	Julie Kathryn	Donald E. Grant	Joy K. Whitney
	23	Manchester, NH	Kevin Ronald	Ronald G. Sorli	Debra E. Sheehan
	24	Nashua, NH	Danielle Nicole	Gerard J. St. Amand	Lynne M. Galasso
	25	Nashua, NH	Katelyn Bailey	Terrance R. Cassidy	Shirley A. Fisher
	28	Nashua, NH	Kristan Mara	Anthony Nardone	Maureen P. Grimaldi
Apr.	1	Manchester, NH	Heather Joan	James D. Morgan	Joan C. Atkins
	2	Nashua, NH	Kevin John	Anil Porbunderwala	June A. Haward
	2	Nashua, NH	Rebecca Lynn	David J. Rought	Deborah A. Talbert
	3	Nashua, NH	Michelle	Richard L. Hyde	Alison Jeppson

	3	Nashua, NH	Kerry Ann	Paul A. Lumino	Jean M. O'Connell
	3	Nashua, NH	Amanda Catherine	Craig W. Smelser	Kerry E. Frazier
	5	Manchester, NH	Justin John	Brian F. Slez	Karen V. Brown
	7	Peterborough, NH	Michael Brown	Robert M. Packer	Lee A. Bowman
	7	Nashua, NH	Nichole Christine	Mark E. Taylor	Cynthia R. Carmel
	12	Nashua, NH	Krista Lynne	John f. Shamon	Lynne R. Butterfield
	13	Nashua, NH	Donald Lee, III	Donald L. Lewis, Jr.	Donna M. St. Germain
	15	Nashua, NH	Julie Marie	Michael D. Leszcynski	Linda J. Belluche
	15	Nashua, NH	Kelsey Lynn	William E. Morse	Diane M. Brouillard
	18	Nashua, NH	Chelsea Caroline	Richard A. DiNatale	Michelle K. Wright
	19	Nashua, NH	Kevin Robert	Robert S. Correia	Karen M. Silvia
	21	Nashua, NH	Nicholas Alan	Michael A. Burgess	Marcia L. Stephens
	21	Nashua, NH	Caitlin Beth	Brian P. Landrigan	Pauline M. Corsini
	24	Nashua, NH	Kenneth George	Kenneth G. Fothergill, Jr.	Karen L. Schier
	24	Nashua, NH	Katrina Cornelia	Francois P. Jansen	Elaine J. Costianes
	25	Manchester, NH	Megan Elizabeth	Kevin M. Nallan	Susan I. Lagasse
	29	Nashua, NH	Alec David	Charles A. Chisholm	Donna R. Parent
	29	Merrimack, NH	Rebecca Emily	Richard E. Rudolf, Jr.	Susan M. Lough
	30	Nashua, NH	Brittany Lin	Michael H. Poulin	Carole A. Landry
May	1	Nashua, NH	Sean David	David W. Langelier	Wendy A. Moore
	3	Nashua, NH	James Robert	William N. Norling	Carol A. Nyblom
	5	Nashua, NH	Caitlin Marie	William J. Mayo	Linda J. Moszka
	5	Nashua, NH	Patrick Ryan	Edmund Sylvia, Jr.	Carol A. Strainse
	6	Nashua, NH	Abbey Evelyn	Stephen R. Etlinger	Elizabeth A. Roche
	7	Nashua, NH	Daniel Pierre-Joseph	Carol J. Jacques	Sharlene D. Dufresne
	8	Manchester, NH	Melissa Ann	Donald R. Leroux	Janet C. Welch
	8	Nashua, NH	William Jay	Warren E. Prescott	Laurie A. Chanen
	9	Nashua, NH	Bradford Ryan	Russell P. Galpin	Diane M. Beaulieu
	10	Nashua, NH	Christopher Thomas	Thomas Hoose	Catherine A. Walsh
	11	Nashua, NH	Valerie Antoinette	Ronald J. Dupont	Eva M. Merrill
	11	Concord, NH	Matthew Thomas	Larry F. Murphy	Hilari J. Kopp
	12	Nashua, NH	Dana Carl	Donald G. Lail	Wendy L. Kaplan

	13	Nashua, NH	Amber Alicia	James W. Walsh	Diane M. Burlingame
	14	Nashua, NH	Richard George	Richard J. LeMieux	JoAnn R. Thibeault
	15	Manchester, NH	Amanda Marie	Paul J. Resten	Donna M. Ricca
	17	Nashua, NH	Emily Suzanne	Douglas G. Smith	Paula J. Kuzmak
	18	Merrimack, NH	Leah Rose	Charles A. Dancy	Marie R. Arcifa
	20	Nashua, NH	Charles Brandon	Charles A. Hall	Nadine P. Lawler
	21	Manchester, NH	Adam Steven	Steven W. Nelson	Brenda E. Hemingway
	23	Nashua, NH	Duncan Addis	Joseph T. Simonson	Dorenne Addis
	24	Nashua, NH	Robyn Joline	Bryan R. Southwick	Karen L. Bird
	26	Nashua, NH	Gregory Thomas	William R. Flueckinger	Marsha E. Duchene
	27	Nashua, NH	Jamie Marie	Patrick J. Bishop	Mary E. Fulling
	30	Nashua, NH	Danyel Kelly	Robert G. Adams	Linda L. Hoag
	30	Manchester, NH	John Philip	Robert W. Carle	Elizabeth L. Barnes
	30	Nashua, NH	Ashley Elizabeth	Elliot A. Hart	Suzanne L. Hanson
	31	Nashua, NH	Derek Harper	Donald D. Dodge	Holly R. Harper
	31	Concord, NH	Kathryn Marie	James J. Egan, III	Kathy A. DeFonce
June	4	Nashua, NH	Corey Mark	Donald A. Pinette	Vivian M. Arsenault
	4	Nashua, NH	Brooke Alexandria	Marc K. Springer	Ilene S. Bregman
	4	Nashua, NH	Kathryn Bernice	John W. Wolber	Patricia A. Earl
	5	Nashua, NH	John Wayne	John P. Brady, II	Kim L. Huber
	6	Nashua, NH	Samantha Jo	Arthur J. Harrington	June M. McKenna
	8	Nashua, NH	Heather Lynn	Brad W. Davis	Ruth A. Tecklenburg
	9	Nashua, NH	Jennifer Lee	Joseph T. Reardon	Kathy L. Stinson
	10	Nashua, NH	Steven Jay	Bruce C. Blodgett	Deborah A. Landry
	11	Nashua, NH	Michael Raymond	Claude R. Bechard	Susan L. Marshall
	12	Nashua, NH	Sarah Elizabeth	Scott C. Brown	Karen E. McGourty
	12	Nashua, NH	Travis Jean	William R. Courtemanche	Lisa A. Levesque
	12	Nashua, NH	Brandon Louis	Rik L. Powell	Sharon S. Moffet
	14	Manchester, NH	Maria Ashley	George S. Borrelli	Denise A. Krieg
	16	Nashua, NH	William Richard	William R. Closs, Jr.	Monique D. Tellier
	20	Nashua, NH	Steven Fionnbharr	Michael E. Gaughan	Mary J. Kane
	20	Salem, MA	Cara Lyn	Gary M. Lubarsky	Donna S. Lubarsky

	20	Nashua, NH	Jon Michael	John A. Svedberg	Carol A. Brady
	22	Manchester, NH	Brianna Deborah	Philip L. Ferdinand	Ardeth Bader
	23	Nashua, NH	Marissa Jeannette	Gary J. Lamb	Nancy B. Maynard
	26	Manchester, NH	Stephen Charles	Charles S. Armenti	Karla A. Rinker
	26	Manchester, NH	Pamela Jessica	Jesse W. Johnson	Holly J. Johnson
	29	Manchester, NH	Daniel Elliot	Chester R. Porembski	Alice L. Moran
	29	Malden, MA	Jeremy Arthur Samuel	Frederick A. Robinson	Susan M. Denne
July	2	Nashua, NH	Joy Nicolle	Fred Hurwitz	Fay S. Newman
	3	Leominster, MA	Brianna Clare	Daniel F. Cunningham	Patricia A. McDade
	5	Manchester, NH	Joseph David	George J. Slaybe	Bassema C. Aouad
	7	Nashua, NH	Marcia Elaine	Elliot Eisenberg	Kathleen E. McGill
	8	Nashua, NH	Kathryn Beth	David C. Huffman	Debra L. Torjesen
	8	Nashua, NH	Joseph James	Joseph J. McKenna, III	Theresa Gravina
	9	Nashua, NH	Daniel Joseph	Daniel J. Haynes	Jean M. Robinson
	9	Nashua, NH	Kelly Marie	Daniel J. Haynes	Jean M. Robinson
	9	Nashua, NH	Travis Jonathan	Raymond L. Tuck	Linda L. Noel
	10	Nashua, NH	David Anthony	David A. Ramalho, Sr.	Debra L. Tanguay
	11	Nashua, NH	Ryan Michael	Michael R. Milligan	Kathleen A. Clark
	11	Nashua, NH	Matthew Mark	Mark P. Quigley	Karen J. Baker
	12	Nashua, NH	Richard Furlong	Geoffrey F. Brackett	Susan A. Roney
	12	Nashua, NH	Megan Leigh	Michael T. Hogan	Suzanne M. St. Onge
	15	Manchester, NH	Sarah Helen	John H. Heaney, III	Phyllis Dlugosz
	16	Nashua, NH	Sarah Elizabeth	Kevin G. Baker	Ann M. Soucy
	16	Manchester, NH	Curtis Michael	Michael P. Dopson	RaeAnn Mullen
	16	Nashua, NH	Megan Rose	Dennis M. Lambert	Alyce M. Noakes
	16	Nashua, NH	Eric Wayne	George R. Spencer, Jr.	Lynn a. Sherrer
	17	Nashua, NH	Amanda Leigh	David C. Grudinski	Jane E. Lentz
	17	Manchester, NH	Andrew Thomas	Thomas W. Story	Jean M. Kieger
	20	Nashua, NH	Leandra Timothea	Gilbert O. Day, III	Bonnie S. Long
	20	Nashua, NH	Baby Boy	Stephen Grinley	Patrecia E. Davis
	21	Nashua, NH	Jessica Silberman	John R. Dennis	Barbara A. Silberman
	23	Nashua, NH	Lynne Barbara	James W. Dalzell, Jr.	Lynne M. DeGeer
	24	Nashua, NH	Ryan Michael	William J. Coleman	Laurette M. Durand

	24	Nashua, NH	Erika Jade	Michael N. Cote	Lisa M. Harris
	24	Nashua, NH	Sabrina	Joseph Occhipinti, III	Ann Cohen
	24	Nashua, NH	Michelle Nicole	Joseph A. Peterson, Jr.	Linda M. Arsenault
	24	Nashua, NH	Scott Weston	Steven C. Sidwell	Shawn A. O'Malley
	26	Nashua, NH	Juliane Catherine	Malcolm J. Paradise	Katherine Scangas
	27	Nashua, NH	John Riley	John R. Champagne	Linda J. Curry
	27	Nashua, NH	Craig Michael	Kevin R. Dufour	Donna M. DeCola
	28	Nashua, NH	Megan Kathryn	Thomas J. Kelley	Muriel K. Swanson
	28	Nashua, NH	Baby Girl	James B. Robertson	Joyce A. Myles
Aug.	1	Nashua, NH	Meagan Marie	James A. Collins	Myrna L. Dube
	4	Nashua, NH	Raycine	Medrick H. Racicot	Cheryl A. Parrott
	4	Nashua, NH	Erin Ashley	Finlay C. Rothhaus	Laura A. Goodridge
	5	Nashua, NH	Natasha Ann	Alan J. King	Maria E. MacGregor
	7	Nashua, NH	Lauren Sue	Joseph E. Mazerall	Emilie S. Dawson
	8	Nashua, NH	Nicholas James	James P. Hughes	Karen E. Skidmore
	10	Nashua, NH	Alysha Joanne	John J. Quattrucci, Jr.	Kendra S. Hast
	13	Nashua, NH	Jill Jacqueline	Gary R. Freeman	Jacqueline M. Barnett
	14	Nashua, NH	David Allan	Thane M. Bigwood	Mary L. Guest
	14	Nashua, NH	Matthew Roger	William R. St. Onge	Lynda J. Garcia
	15	Nashua, NH	Jameson Donald	Bruce D. Kneeland	Deborah J. West
	15	Nashua, NH	Alissa Elspeth	Douglas W. Skene	Darlene J. Pratt
	21	Nashua, NH	Colin Joseph	Timothy W. Burke	Katherine A. Farrell
	22	Nashua, NH	Shayne Haig	Michael E. Albuquerque	Lynne R. Adamian
	22	Nashua, NH	Matthew Richard	Richard A. Marquis	Joy M. Girard
	23	Nashua, NH	Alexander Michael	Michael L. Ouellette	Jane E. Rapsis
	24	Nashua, NH	Matthew Thomas	Thomas B. Parker	Kristi L. Kelson
	26	Nashua, NH	Jeffrey Adam	Walter C. Harkness	Patti A. Pascucci
	26	Nashua, NH	Christine Nicole	Joseph A. Sirois	Dianne V. Sitty
	28	Nashua, NH	Julia Allison	Horst G. Auer	Pamela S. Schwarz
	28	Nashua, NH	Adam Christopher	Daryl C. Edwards	Jana Szarka
	29	Hanover, NH	Marissa	Antonios Alvanos	Roberta A. Moran

Sept.	1	Nashua, NH	Sarah Taylor	Jerry P. Broman	Lucille M. Chaput
	2	Nashua, NH	Katelyn	Keith J. Adamyk	Michelle I. Cambray
	2	Nashua, NH	Simon Joseph	Douglas J. Trigg	Victoria L. Amick
	3	Nashua, NH	Nicole Leigh	Gary A. Shalek	Shawn L. Carter
	4	Manchester, NH	Colin James	Patrick J. Hughes	Heidi A. Weisman
	5	Nashua, NH	Denise Marie	Brian S. Aron	Tammie M. Daniels
	7	Manchester, NH	Zachary Philip	Philip R. Germain	Valerie A. Bradis
	10	Concord, NH	Nicholas Paul	Paul M. DiRico	Carol A. Badamo
	10	Nashua, NH	Jason Brian	Jason B. Gabriel	Brenda L. Anaskevich
	16	Nashua, NH	Kyle Morgan	Samuel K. Doolan	Beverly J. Watson
	16	Nashua, NH	Jennifer Leigh	Edward J. Frankavitz	Ramona D. Hussey
	16	Nashua, NH	Anthony Joseph	Steven J. Scharaffa	Riana A. DeMasi
	16	Nashua, NH	Amanda Rose	Dwight P. Tully	Elizabeth J. Buchanan
	17	Nashua, NH	Kelly Kyong	Daniel F. Connelly, Jr.	Ok K. Oh
	17	Nashua, NH	Nicholas Anthony Hawes	Robert K. Gehling	Angela M. Gerace
	18	Nashua, NH	Brendan Mulcahy	Raymond D. Fairbanks	Gracemary C. Branon
	20	Nashua, NH	Joshua David	David A. Moreau	Diane M. Gilbert
	21	Nashua, NH	Nicholas Patrick	Richard N. Duval	Patricia A. Kirby
	21	Nashua, NH	Heidi Lynn	Shawn C. Therrien	Cathleen A. Dichard
	22	Nashua, NH	Phillip E. Justin	Reginale G. Caron	Belinda A. Levesque
	22	Nashua, NH	Seth Eric	Eric R. Johnson	Lynne A. Baska
	23	Nashua, NH	Lance Patrick	George F. Fiske, III	Merry J. Toppi
	23	Nashua, NH	Daniel James	David L. Lester	Lori A. Schipilliti
	23	Nashua, NH	Craig David	Larry W. Liberman	Sheryl A. Mendoza
	24	Nashua, NH	Katherine Elizabeth	Paul R. Berube	Sandra J. Berrin
	25	Nashua, NH	Madeline Jeanne	Michael G. Bolduc	Elizabeth J. Manning
	26	Nashua, NH	Matthew Scott	Richard S. Collupy	Gail L. Miller
	26	Nashua, NH	Katelin Irene	Paul E. Nielsen	Linda I. Bazinet
Oct.	2	Manchester, NH	Michele Karen	Peter H. Duspiva	Denise M. Carroll
	3	Manchester, NH	Casey O	Michael C. Trimble	Catherine M. Maloney
	5	Nashua, NH	Megan Elizabeth	Rafael A. Jimenez	Karen P. Kelton
	7	Nashua, NH	Andrew Robert	Robert A. Cloutier	Susan E. Marsella
	8	Nashua, NH	Jacob	Steven M. Dembow	Joyce Kuzmiak

	12	Nashua, NH	Ryan Patrick	Gary M. Farnsworth	Suzanne M. Vaillancourt
	13	Nashua, NH	Jaimie Ann	John J. Enterkin	Barbara A. Farley
	16	Nashua, NH	Courtney Elyse	Michael R. Bellevance	Paula A. Daman
	17	Nashua, NH	James Arthur	James A. Bailey, Sr.	JoAnn M. Witzenbocker
	17	Nashua, NH	Michael Jeffrey	Frederick M. Barrett	Linda S. Hedberg
	17	Manchester, NH	Richard Keefe	Richard J. Petro	Ellen E. Keefe
	20	Nashua, NH	Matthew Richard	Peter J. LaQuerre	Sheryl A. Boland
	23	Manchester, NH	Christine Marie	James M. Moriarty	Joan M. Raitanen
	29	Nashua, NH	Corey Amanda	Henry N. Klein, 2nd	Kathy E. Brommer
	29	Nashua, NH	Diane Elizabeth	Anthony A. Silva	Elaine A. McNamara
Nov.	1	Malden, MA	Michele Ann	Dennie M. Doherty	Judith M. Doherty
	1	Nashua, NH	Jared Blaine	James P. Fogle	Teresa C. McMillon
	3	Nashua, NH	Anjali	Ram Rao	Asha Rao
	7	Nashua, NH	Timothy Edward	John E. Upton, Jr.	Alison J. Demers
	9	Nashua, NH	Jessica Ann	Robert Logan	Debra A. Bashore
	9	Nashua, NH	Hilliary Jo	Paul F. McDonough	April A. Jones
	10	Nashua, NH	Joel Alan	Alan C. Barnard	Marie A. Klinger
	10	Nashua, NH	Daniel Alexander	David R. Milton	Carol L. Bruno
	12	Nashua, NH	Christopher J. McKay	Ronald J. McKay	Kathleen M. Lang
	17	Nashua, NH	Joshua Michael	Michael J. Gagnon	Carlene A. Quintal
	20	Nashua, NH	Feyd Dane Joel	Brian C. Swanson	Renee L. Gabriel
	21	Merrimack, NH	Holly Kathryn	Edward Samuel, Jr.	Sara D. Tharp
	22	Nashua, NH	Alyssa Anne	Robert J. Auer	Patricia A. Schrader
	22	Nashua, NH	Cassandra Elizabeth	Richard A. Lucas	Heather Kaufman
	23	Nashua, NH	Joseph Michael	David A. Paradise	Kerry A. Conway
	24	Nashua, NH	Sarah Caitlin	Daniel J. Kelly	Millicente A. Mooney
	24	Nashua, NH	Alyssa Ann	Wojciech M. S. Wojcicki	MaryAnn Trubacz
	24	Nashua, NH	Nicholas David	Richard A. Wyatt	Sandra A. Whynot
	25	Nashua, NH	Joseph Alan	Jeffry V. Baskin	Barbara A. Wright
	26	Nashua, NH	Brant Franklin	Nathan F. Davis	Tanya D. Roush
	26	Nashua, NH	Michael William	Steve A. Russell	Joyce C. Dolid
	[illegible]	Nashua, NH	Matthew Joseph	David W. Drouin	Marjorie G. Shapiro

	29	Nashua, NH	Vanessa Rosaria	Robert F. Lerro	Deborah A. Deacons
	30	Nashua, NH	Shawn Ryan	David W. Perkins	Linda L. Ryan
Dec.	4	Winchester, MA	Timothy John	Wayne C. Martin	Susan A. Thatcher
	6	Nashua, NH	Collin Scot	Darrell F. Dunn	Megin C. Johnson
	9	Concord, NH	Allyx Whitney	Michael T. Curran	Charmie L. McGinnis
	10	Manchester, NH	Ashley Kaitlin	Douglas C. Daigle	Helen C. Mailhot
	12	Nashua, NH	Rocco Vito	George W. Campo, III	Gale J. Lott
	14	Manchester, NH	Dean James	Kenneth R. Burgess	Cecile A. Tenhave
	17	Nashua, NH	Jonathan Michael	Michael D. McIntyre	Carrol J. Boyer
	18	Manchester, NH	Todd Jayson	Steve Allen	Laurie A. Peppin
	18	Nashua, NH	Ryan Nicholas	Jeffrey D. Kobzik	Karen A. Todis
	19	Nashua, NH	Rachel	James E. Burnard	Bonnie H. Weiner
	23	Nashua, NH	Carla Ruth	Carl J. Scott	Kimberly B. McEvoy
	24	Manchester, NH	Cassandra	Ronald S. Cole	Wendy Coffin
	24	Nashua, NH	Joseph Paul	Donald E. Laliberte	Patricia A. Sharry
	25	Nashua, NH	Susan Taylor	Daniel J. Wolfsohn	Cheryl A. Lamb
	26	Nashua, NH	Ashley Nicole	Michael L. Flerra	Debra A. Fiore
	26	Nashua, NH	Matthew Edward	Peter J. Jasie	Eileen T. Connolly
	27	Nashua, NH	Deirdre Michaela	Donald R. Byrne	Kathleen A. Fitzpatrick
	27	Nashua, NH	Abbey Christine Ami	Larry G. Hooper	Karen L. Moran

DEATHS REGISTERED IN THE TOWN OF MERRIMACK, N.H. FOR THE YEAR ENDING DECEMBER 31, 1986

Date		Place of Death	Name of Deceased	Age	Place of Burial
Jan.	7	Nashua, NH	Francis E. Humphrey	69	Lowell, MA
	8	Merrimack, NH	Anna L. Watkins	74	Cremated, Concord, NH
	16	Manchester, NH	Ella L. Weymouth	71	Merrimack, NH
Feb.	5	Nashua, NH	Wendell H. Hardwick	60	Winchester, MA
	6	Nashua, NH	William A. Walker	50	Bourne, MA
	12	Nashua, NH	Jeannette Bissell	46	Nashua, NH
	16	Nashua, NH	Theresa F. Hall	77	Merrimack, NH
Mar.	2	Nashua, NH	Daniel C. Ring	49	Merrimack, NH
	5	Nashua, NH	Jacqueline A. Westwater	59	W. Roxbury, MA
	11	Nashua, NH	Virginia E. Memmen	69	Nashua, NH
	18	Nashua, NH	Elsie I. Kershaw	78	Cremated, Concord, NH
	29	Nashua, NH	Warren P. Peckham	76	Cremated, Concord, NH
Apr.	5	Merrimack, NH	Jean W. Currie	62	Amherst, NH
	6	Manchester, NH	Oscar J. Fournier	72	Merrimack, NH
	13	Merrimack, NH	Gilbert O. Day, III	39	Nashua, NH
	15	Nashua, NH	Austin W. Freeman	76	Lowell, MA
	19	Merrimack, NH	Kerry A. Lumino	16 days	Malden, MA
	19	Nashua, NH	Charles H. Parker	97	S. Merrimack, NH
May	16	Nashua, NH	Frederick W. Moriarty	72	Merrimack, NH
	20	Nashua, NH	Stanley L. Hujsak	99	Merrimack, NH
	28	Nashua, NH	Katherine M. Youngs	77	Chaumont, NY
June	8	Nashua, NH	Leslie D. Coldwell	83	Nashua, NH
	17	Nashua, NH	Virginia J. Taylor	79	Stoneham, MA
	23	Merrimack, NH	Arthur J. Muldoon	48	Manchester, NH
July	4	Merrimack, NH	Lois M. Gilman	73	Manchester, CT
	12	Nashua, NH	Lorraine E. Howard	68	Hudson, NH
	25	Nashua, NH	Ruth E. Baker	62	Merrimack, NH
	26	Nashua, NH	Henry L. Marcoux	69	Manchester, NH
Aug.	13	Nashua, NH	Andrew Kurzweil	62	Merrimack, NH
	26	Nashua, NH	Timothy C. Brienen	11 hrs	Merrimack, NH
	27	Nashua, NH	Alice M. Rooney	84	Poultney, VT
Sept.	19	Merrimack, NH	Irene J. Morneau	68	Manchester, NH
	20	Nashua, NH	Gladys M. Jellison	77	Wilmington, DE
	25	Nashua, NH	Albert E. Hill	52	Merrimack, NH
	28	Nashua, NH	Blanche R. Bigwood	60	Merrimack, NH
Oct.	5	Nashua, NH	James Haithwaite	60	Lowell, MA
	13	Merrimack, NH	Miyoko Dooley	57	Merrimack, NH
	15	Merrimack, NH	Katherine I. McAvoy	68	Merrimack, NH
	25	Merrimack, NH	Irene Tabor	86	Wakefield, MA
	25	Manchester, NH	Catherine M. Trimble	22	Bedford, NH
	25	Nashua, NH	Edward G. Wilkins	66	Merrimack, NH
	28	Nashua, NH	Edith G. Corrado	52	Merrimack, NH

Nov.	5	Merrimack, NH	Benjamin A. Leavitt	86	Bangor, ME
	11	Nashua, NH	Edward B. Toy	79	Milton, NH
	26	Nashua, NH	Robert C. Richardson	50	Marlboro, NH
	30	Manchester, NH	Dosithe W. Bernard	91	Nashua, NH
Dec.	3	Nashua, NH	Arline R. Beaupre	65	Chelmsford, MA
	3	Nashua, NH	Mary P. High	78	Bedford, NH
	5	Nashua, NH	Cora E. Warren	88	Pelham, Tenn.
	7	Merrimack, NH	Mary Bernadette Kutny	75	Middle Village, NY
	7	Merrimack, NH	James E. Thibodeau	84	Merrimack, NH
	22	Nashua, NH	Frederick I. Lane	67	Merrimack, NH
	26	Nashua, NH	Mary C. Neill	71	Merrimack, NH

MUNICIPAL SERVICES
Telephone Directory

Town Manager	424-2331
David A. Hodgen-Adm. Assistant	424-2331
Robert T. Levan Finance Administrator	424-2331
Assessors	424-5136
Building Inspector	424-3531
District Court	424-9916
Fire Department	424-3690 or 424-4704
Highway Garage	424-9411
Planning Board	424-3531
Police Department	424-3774 or 424-2378
Probation Department	424-9916
Public Library	424-5021
Public Works	424-5137
Selectmen	424-2331
Tax Collector	424-3651
Town Clerk	424-3651
Waste Treatment Facility	883-8196
Water District	424-9241

EMERGENCY TELEPHONE NUMBERS

Ambulance	424-2222
Fire	424-5571 or 424-5557
Police	424-2222

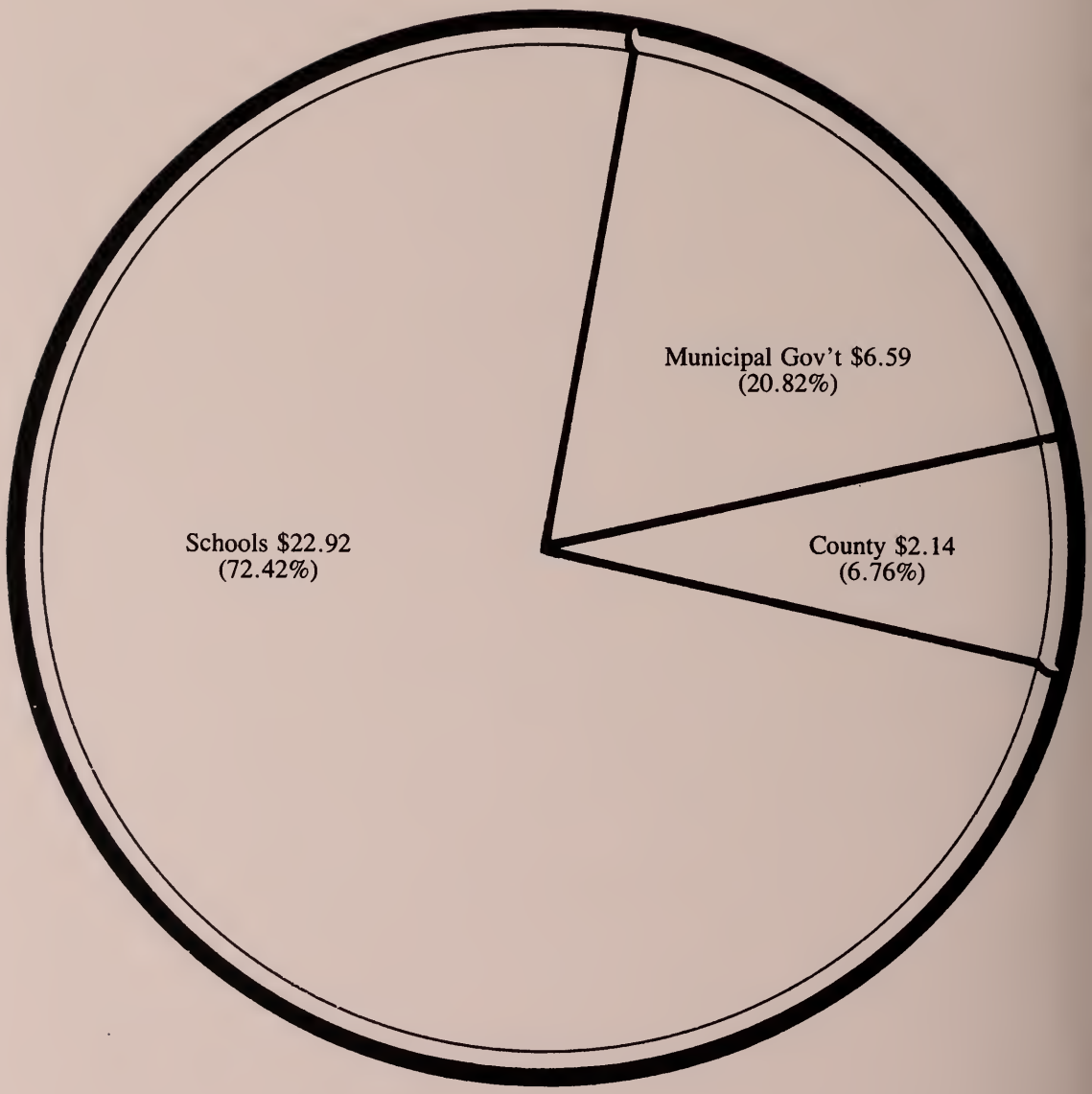
OFFICE HOURS
Town Clerk-Tax Collector

Monday-Friday	9:00 a.m.-4:30 p.m.
Monday Evening*	7:00 p.m.-9:00 p.m.
Saturday	CLOSED ALL DAY

*Summer Schedule: June through September - Every other Monday evening 7:00 p.m.-9:00 p.m. except holidays

Assessor's Office	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Building Inspector	Mon.-Fri. 8:30 a.m.-4:30 p.m.
District Court	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Dump	Tues.-Sat. 8:00 a.m.-4:00 p.m.
Planning Board	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Probation Department	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Public Works	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Water District	Mon.-Fri. 8:00 a.m.-4:30 p.m.
Selectmen's Office	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Library Hours	Mon.-Thurs. 9:00 a.m.-9:00 p.m.
	Fri.-Sat. 9:00 a.m.-5:00 p.m.

YOUR 1986 TAX DOLLAR



Total Tax Rate $31.65 per Thousand